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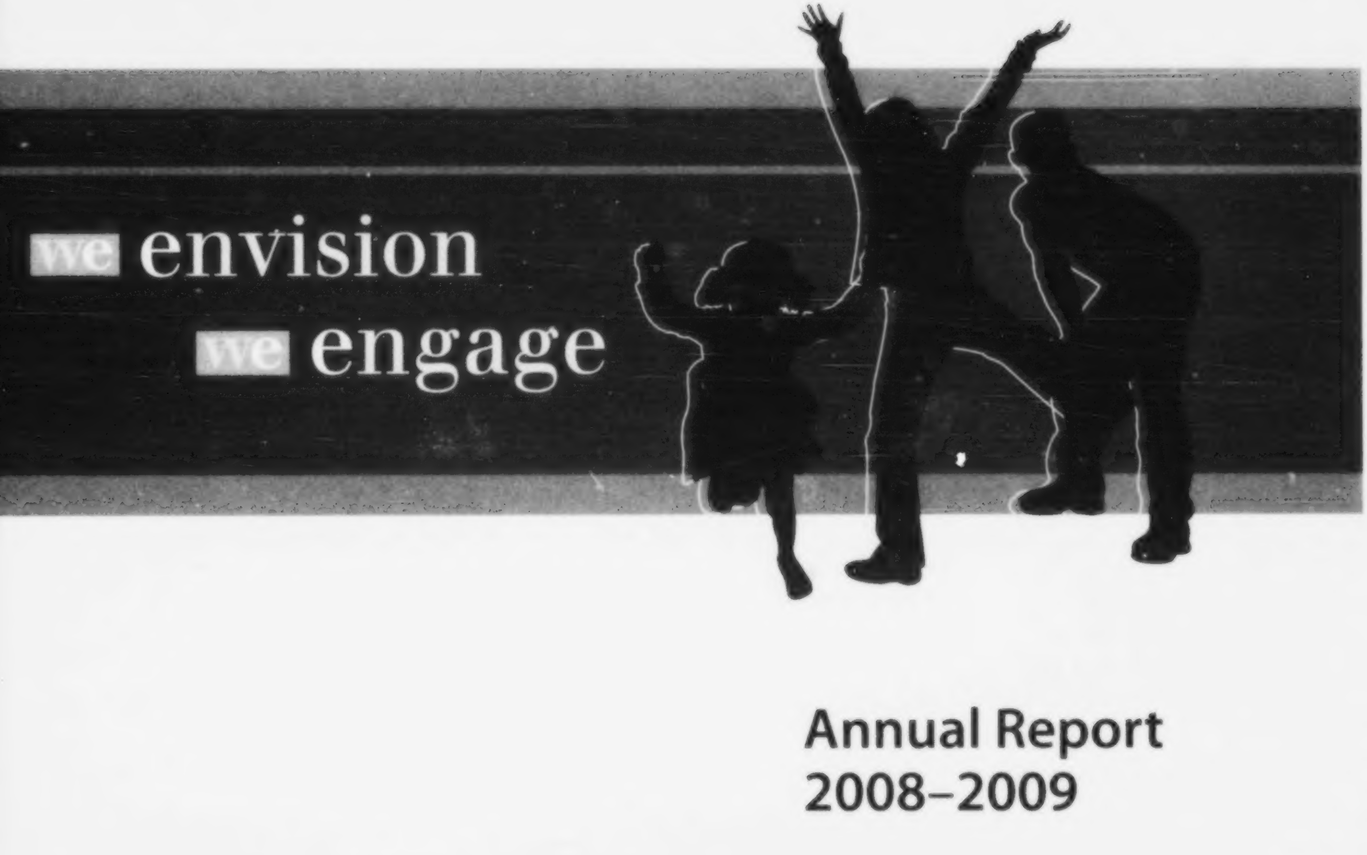
we envision
we engage

Annual Report
2008–2009

Government of Alberta

Extracts from this report are available
on Alberta Education's website at
http://education.alberta.ca/department/annualreport.aspx

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Education

Annual Report
2008–2009

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Preface: Public Accounts 2008–2009

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

The annual report of the Government of Alberta, released June 30, 2009, contains Ministers' accountability statements, the consolidated financial statements of the Province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Education contains the Minister's accountability statement, the audited financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan.

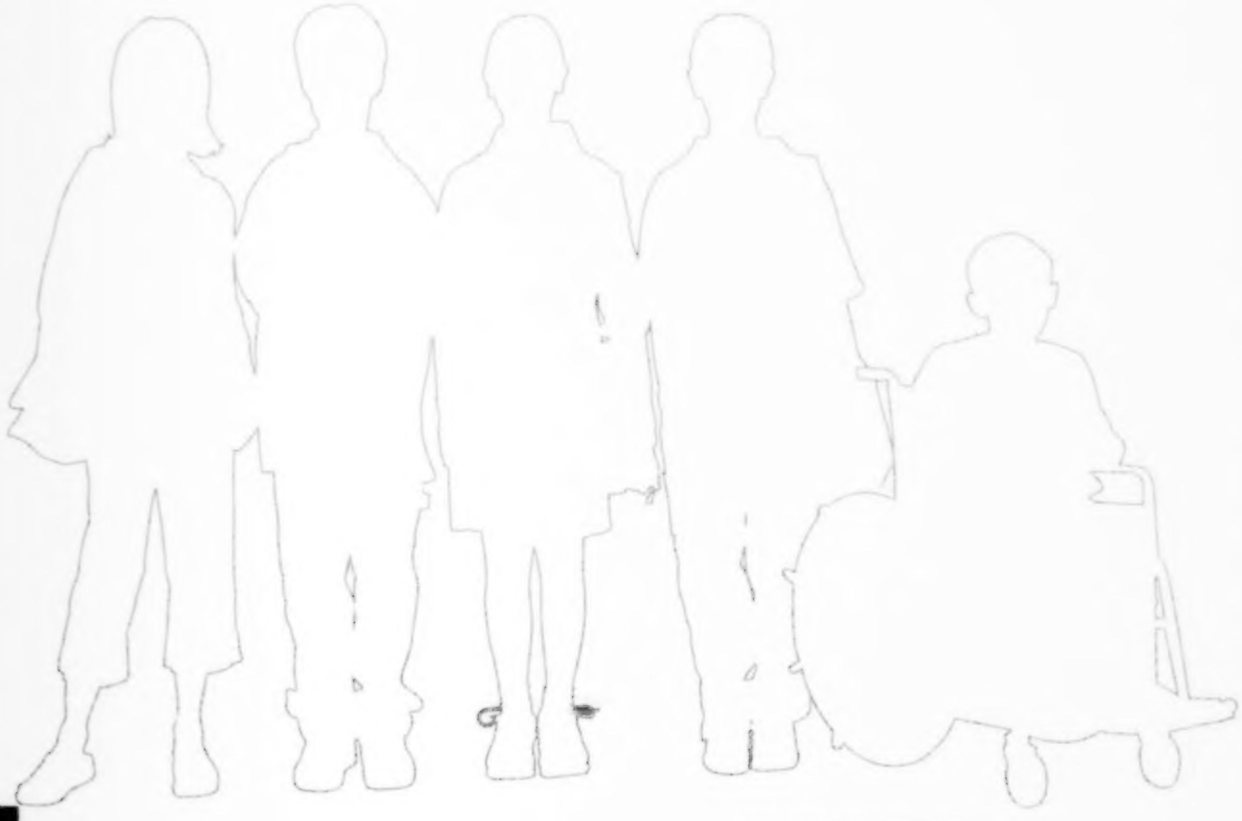
Education's Annual Report also includes:

- the financial statements of entities making up the ministry, including the Department of Education and the Alberta School Foundation Fund, for which the Minister is responsible
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report
- financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public and separate school boards, francophone authorities and charter schools).

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2009 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 15, 2009 with material economic or fiscal implications of which I am aware, have been considered in the preparation of this report.

Dave Hancock, Q.C.
Minister of Education



Message from the Minister

Each school year, we collectively work to provide the best education possible for our children. This presents two distinct challenges: how to effectively improve student achievement today and how to lay the groundwork for student success in the future.

We all have a role to play in supporting student success. The Premier has provided each Minister with a mandate letter outlining priorities for the year in addition to the core ministry business. During 2008/2009 I was responsible for leading two priority initiatives:
1) increasing student participation and completion rates in health, math, science and career and technology studies courses to support economic diversification and build the knowledge economy;
2) improving broad-based supports and early intervention initiatives for at-risk children to improve their learning outcomes.

We have made good progress on these mandate priorities in 2008/2009. To support the first mandate, we implemented the revised mathematics programs for Kindergarten and Grades 1, 4 and 7 and the revised Biology 30, Chemistry 30 and Physics 30 programs. Courses for two of the five occupational streams in the Career and Technology Studies program—Business, Administration, Finance and Information Technology and Trades, Manufacturing and Transportation—were updated and made available to schools for implementation in September 2009. In addition, the *K–12 Wellness Education Framework* and the *K–6 Science Program of Studies* were drafted in consultation with stakeholders.

For the second mandate, we updated the *Kindergarten Program Statement* and provided it to schools, piloted pre-school screening in five sites and shared learnings from the pilots with service providers and stakeholders. We initiated a five-year early childhood development mapping project in five school jurisdictions and developed and distributed a resource for individuals working with young English language learners to early learning centres and other service providers who work with children from immigrant families.

Of particular note in meeting current student needs was provincial implementation of the new Knowledge and Employability courses in social studies, mathematics and ten occupations in 2008/2009. We are committed to providing relevant programs so our students are well prepared to continue their studies or to enter the world of work after high school. Education and Children and Youth Services worked together in developing the *Success in School for Children and Youth in Care Provincial Protocol Framework* and initiating pilots in four locations in central and northern Alberta. The pilots are exploring ways to improve educational outcomes for children and youth in care.

Technology is part of every student's basic education in Alberta. The ministry worked with school boards and publishers to develop online and print learning resources so students can have more flexible access to quality learning opportunities. We also provided funding so that all Alberta Grades 1 to 12 classrooms meet the standard of one instructional computer and one data projection device.

In addition, we launched a new version of LearnAlberta.ca to help teachers deliver more effective student programs. This website incorporates a wide array of digital learning and teaching resources, as well as a personal workspace for teachers and students.

What our students experience in school determines not only what they learn, but how able they are to learn. That's why we are committed to encouraging and supporting positive behaviours in school. Of particular concern is the prevention of bullying and I am pleased that we are making real progress on this issue.

Education, in conjunction with the Ministry of Children and Youth Services, supported implementation of *Taking Action Against Bullying* as part of the *Framework for Action on Family Violence and Bullying*. An interim evaluation of bullying prevention projects that involved Parent Link Centres in six schools shows fewer referrals to the office for problem behaviours and fewer out-of-school suspensions. We will build on this success.

High school completion rates are one of the most reliable indicators of how well we are doing in meeting our students' needs. Improving high school completion rates was given increased emphasis in 2008/2009 with the development of the *High School Completion Portfolio Framework*. Although high school completion rates have improved over time, they have leveled off at about 79 per cent in recent years. We are committed to achieving higher rates to ensure all students are well prepared for future success.

We are committed to providing relevant programs so our students are well prepared.

Students themselves are one of the best sources for ideas on how to keep kids in school and on how the school system can be changed to meet the needs of 21st century learners. That's why the *Speak Out – Alberta Student Engagement Initiative* was created and launched.

Speak Out provides opportunities for our youth to share their experiences and ideas and to help those of us who make decisions about our schools understand the issues that are important to students. In its first year, 38 youth forums were held across the province and an interactive website was launched, which has been very popular with students. A Minister's Student Advisory Council also was created to provide on-going advice to the education system.

Continuous improvement of our K–12 education system is a major focus of the ministry. The Alberta Initiative for School Improvement (AISI) has seen many innovative and sustainable improvements in student learning since its inception in 2000. The effective practices achieved through AISI projects are now informing ongoing school authority practices and ministry work, including the work on literacy and high school completion.

To further support continuous improvement, results and evaluations provided by the ministry enable school jurisdictions and schools to judge how well they are performing. This information helps school jurisdictions and schools to identify areas for improvement and develop strategies and initiatives to improve. In 2008/2009, work in this area included establishing a clearinghouse of promising practices to support improvement in student results and enhancing the analytical tools and student data available to school jurisdictions.

Our education system depends on the abilities and efforts of our teachers. As Alberta's student population grows, another ministry priority is ensuring we continue to have enough qualified teachers throughout the province.

The *Education Sector Workforce Planning Framework for Action* was developed to address workforce planning challenges in the education system. These challenges include attracting individuals to a career in teaching, ensuring both new and experienced teachers have the required skills and retaining skilled and experienced teachers.

Teachers have been instrumental in making Alberta's K–12 system one of the best in the world.

Of ongoing concern is whether our education system is providing the best possible programs and services for Alberta's 67,000 students with special education needs. *Setting the Direction for Special Education in Alberta* focused on improving how special education works in Alberta and creating a new model for policy, accountability and funding. Consultations held throughout the year culminated in a provincial conference in spring 2009.

Looking to the future, I was given an additional mandate for 2009/2010 to develop a policy framework founded on the values of opportunity, fairness, citizenship, choice and diversity to guide implementation of a long-term vision for Kindergarten to Grade 12 education. Work on this mandate began in 2008/2009 and led to consultation with Albertans across the province in the spring of 2009.

Inspiring Education is different from a typical public consultation. It's a dialogue—an exchange of ideas about what education is and what education means. It's about looking to the future and deciding what education in Alberta should be in twenty years. Building the policy framework based on this dialogue to shape future directions for education in Alberta will excite and engage us going forward. The framework will ensure Alberta continues to have an excellent education system that is well regarded around the world.

To improve education for Aboriginal students and their success in school, a new goal—Success for First Nations Métis and Inuit Students—along with strategies to achieve the goal and performance measures to assess progress was developed and incorporated into the ministry's business plan for 2009 – 2012. I look forward to seeing the results of this increased emphasis on FNMI education as we go forward.

The successes outlined in this annual report are the result of teamwork throughout the province. I would like to acknowledge the demonstrated commitment to excellence of ministry staff and all our stakeholders in education. I also acknowledge the tremendous contributions of our teachers, administrators and trustees who work tirelessly to make Alberta's K–12 system one of the best in the world.

Dave Hancock, Q.C.
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Department of Education
- the Alberta School Foundation Fund
- school jurisdictions.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants The performance measures are prepared in accordance with the following criteria:

- reliability—information agrees with the underlying data and with the sources used to prepare it
- understandability and comparability—actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information
- completeness—performance measures and targets match those included in Budget 2008; actual results are presented for all measures.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations and properly recorded to maintain accountability of public money
- provide information to manage and report on performance
- safeguard the assets and properties of the Province under ministry administration
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Education any information needed to fulfill their responsibilities
- facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.

Keray Henke, Deputy Minister
Alberta Education
September 15, 2009

Overview

Highlights

Performance at a Glance

Selecting measures and setting targets to assess, report and improve upon the performance of the K–12 education system are key to being accountable for results. The performance measures and targets for 2008/2009 were established in the Ministry of Education Business Plan for 2008 – 2011. Highlighted below are the performance measures reported in the Results Analysis section, including:

- 2008/2009 targets and most recent results
- achievement of 2008/2009 targets
- change over time (5-year trend).

Major activities undertaken in 2008/2009 to influence results in this and future years are presented in the Results Analysis section. Results for 2008/2009 reflect the cumulative effect of investment of resources and effort over time on the part of everyone involved in education, including government, school boards, parents, teachers and students.

Target Achievement
✓ Target met
✓+ Target exceeded
× Target not met
n/a No target set for 2008/09 (insufficient data or new measure for 2008 - 2011)

Trend
↑ Improved performance
~ No significant change in performance
↓ Performance decline
n/a Insufficient data to determine a trend

Goal 1: High quality learning opportunities for all

in percentages

Outcomes	Performance Measures	Target 2008/09	Current Result	5-Year Trend
Education system meets the needs of all students, society and the economy	**Overall satisfaction with the quality of K–12 education**	85	87 ✓	↑
	Overall satisfaction that students receive solid grounding in core subjects	84	86 ✓	~
	Overall satisfaction with students' opportunity to receive a broad program of studies	79	82 ✓	~
Schools provide a safe and caring environment	Overall agreement that schools are safe and caring	90*	93 ✓	~
Needs of children at risk are addressed	**Annual dropout rate of students aged 14–18 — *reviewed by Auditor General***	4.7	4.8 ✓	↑
Students complete programs	High school completion rate of students within five years of entering Grade 10—*reviewed by Auditor General*	79	79.2 ✓	↑

Goal 2: Excellence in student learning outcomes

Outcomes	Performance Measures		Target 2008/09	Current Result	5-Year Trend
Students demonstrate high standards	**Overall results on Grades 3, 6 and 9 Provincial Achievement Tests—*reviewed by Auditor General***	acceptable	79.1	76.8 ×	↑
		excellence	21.0	19.2 ×	↑
	Overall results on Diploma Examinations	acceptable	n/a	84.4	↓
		excellence	n/a	19.1	↓
	Diploma examination participation rate (four or more exams within three years of entering Grade 10)		55	53.3 ✓	~
	Rutherford Scholarship eligibility rate of Grade 12 students—*reviewed by Auditor General*		n/a	57.3	n/a
Students are well prepared for lifelong learning	**Participation in Early Childhood Services (ECS) —*reviewed by Auditor General***		95⁺	96.4 ✓	↑
	Post-secondary transition rate of students within six years of entering Grade 10		61	60.7 ✓	↑
Students are well prepared for employment	**Overall agreement that students are taught attitudes and behaviours that will make them successful at work— *reviewed by Auditor General***		71	69 ✓	~
Students model the characteristics of active citizenship	Overall agreement that students model the characteristics of active citizenship—*reviewed by Auditor General*		84	85 ✓	~

Goal 3: Highly responsive and responsible education system

Outcomes	Performance Measures	Target 2008/09	Current Result	5-Year Trend
Effective working relationships	**Overall satisfaction that stakeholder and public input is considered, respected and valued by the school, jurisdiction and province**	61	62 ✓	~
Leadership and continuous improvement	Overall satisfaction that leadership at all levels supports and facilitates teaching and learning	73	76 ✓	↑
	Overall perception that Alberta's K–12 system has improved or stayed the same in the last three years	73	75 ✓	↑
	Percentages of school boards with an overall evaluation of Good or Excellent on accountability measures	n/a	Percentages of jurisdictions* • increased on 8 of 15 measures • maintained on 1 measure • declined on 6 measures	

*Trend information is based on three years of evaluations for survey measures and four years of evaluations for other measures.

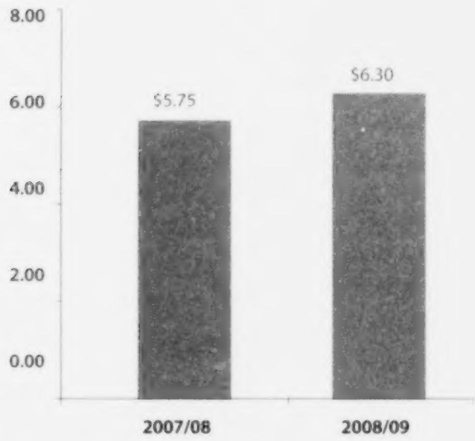
Targets are considered met if the result is within 5% of the target value, except for Provincial Achievement Tests and Diploma Examinations.
Significant difference is considered in assessing trends for all measures and assessing target achievement for Provincial Achievement Tests and Diploma Examinations.
See Endnotes A and B for detailed information on assessing change over time and target achievement.

Financial Highlights

In 2008/2009, more than $6.3 billion was invested in K–12 education, an increase of nearly 9.6% over 2007/2008. This amount includes the education property tax support for opted-out separate school boards, which totaled $176.1 million in 2007/2008 and $181.6 million in 2008/2009.

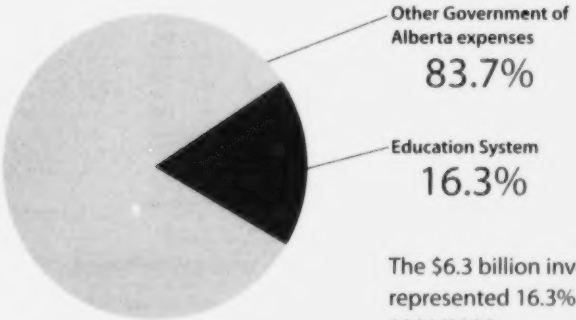
Investment in Education

(in billions)



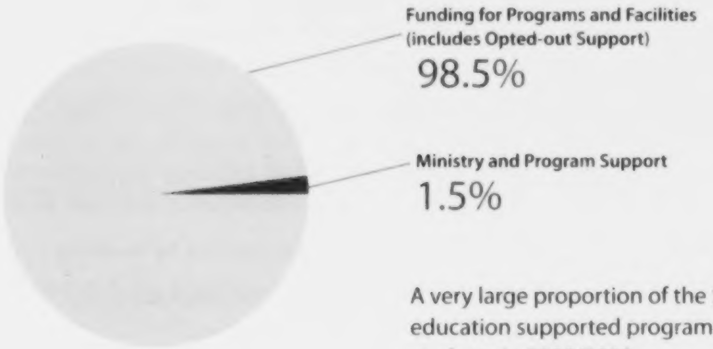
The total investment in education rose from $5.75 billion in 2007/2008 to $6.3 billion in 2008/2009.

Education System Funding Compared to Total Government of Alberta Spending in 2008/2009



The $6.3 billion investment in K–12 education in 2008/2009 represented 16.3% of total government spending in 2008/2009.

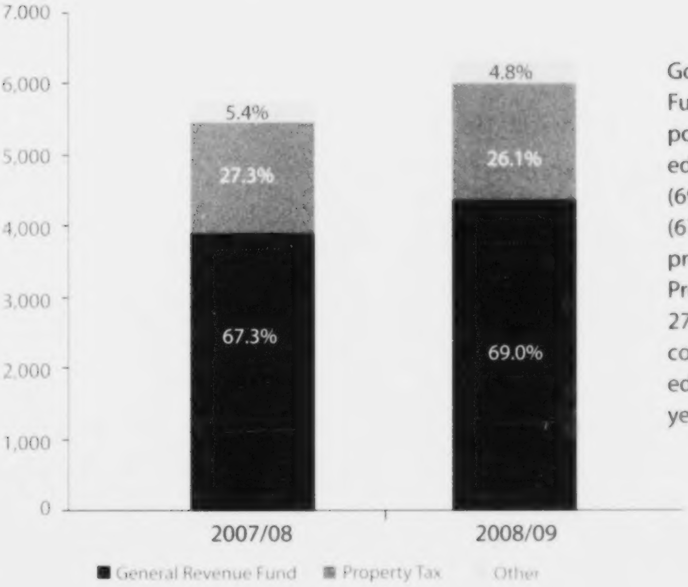
Funding for K–12 Programs and Facilities as a Proportion of Total Education Funding in 2008/2009



A very large proportion of the $6.3 billion investment in education supported programs and facilities for K–12 students in 2008/2009.

Education System Funding by Source

(in millions)



Government's General Revenue Fund provided an increased portion of funding for the education system in 2008/2009 (69%) over the previous year (67.3%), while the portion provided by the Education Property Tax decreased from 27.3% to 26.2%. Other revenue contributed about 5% of education funding in both years.

Introduction

The Ministry of Education annual report for 2008/2009 is an accounting to Albertans for results achieved and for the public funds invested in the province's K–12 education system for programs and facilities for students.

The report provides information about the implementation of the ministry's three-year business plan for 2008 – 2011. The plan is available at http://education.alberta.ca/department/businessplans.aspx. The Results Analysis section reports on accomplishments for the year as well as results in relation to targets for performance measures.

Performance measures in ministry annual reports are reviewed each year by the Office of the Auditor General. In prior years, the auditor applied specified procedures to all ministry performance measures. For the 2008/2009 annual report, the auditor conducted a limited assurance engagement (review) of a selection of performance measures. These are identified in this document as Reviewed by Auditor General.

Government established the following criteria for selecting measures to be reviewed:

- enduring measures that best represent the goal and mandated initiatives
- measures have well established methodology and reporting of data
- measures have outcomes over which the government has a greater degree of influence
- each goal has at least one reviewed performance measure.

Ministry management selected 7 of the 18 performance measures from Education's 2008 – 2011 business plan for review. In addition to using the criteria established by government, the selection included:

- measures that were redefined since last year, such as reporting results for specific student populations as well as overall results
- each type of performance measure in the business plan:
    - standardized tests of student learning
    - surveys of stakeholders and the public
    - measures derived from student information in ministry data systems.

Business Plan Developments in 2008/2009

The Ministry of Education's vision and mission statements were renewed in 2008/2009 and introduced in the ministry Business Plan for 2009 – 2012.

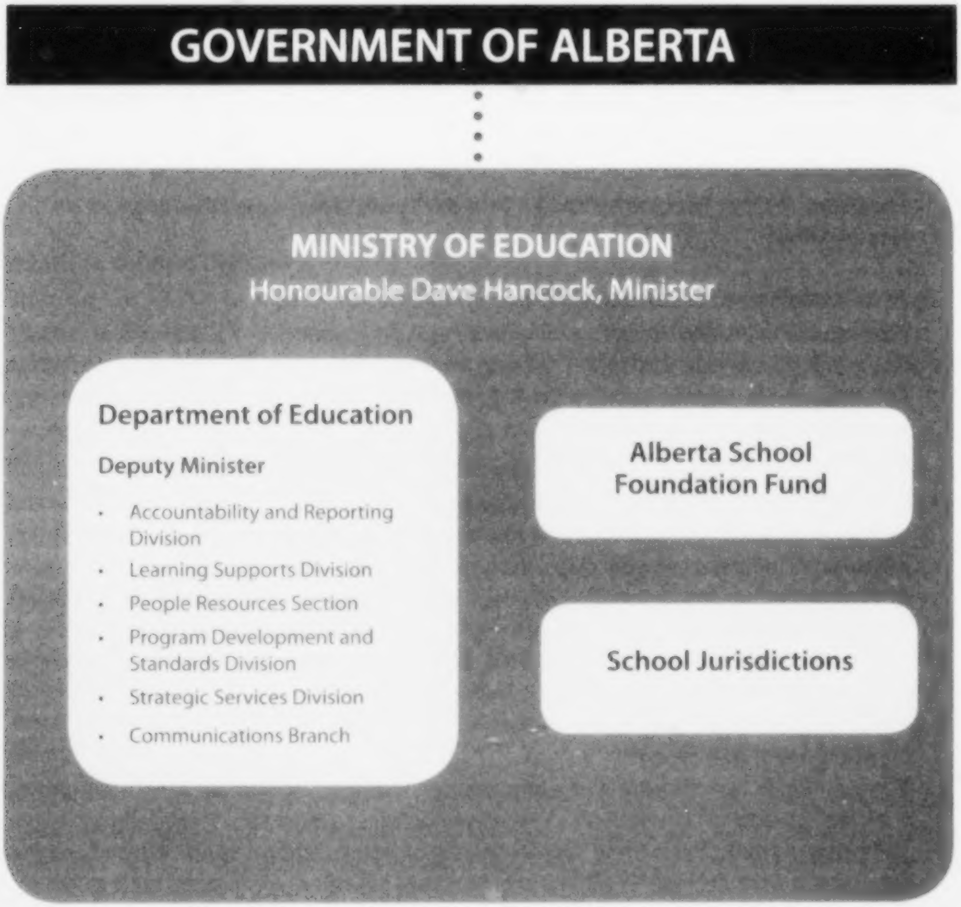
Vision: Education inspires and enables students to achieve success and fulfillment as citizens in a changing world.

Mission: Every child has access to educational opportunities needed to develop knowledge, skills and attributes required for an enriched society and a sustainable economy.

A new goal—Success for First Nations, Métis and Inuit (FNMI) students--was developed in 2008/2009 and introduced in Education's 2009 – 2012 business plan. The intent of this goal is to ensure that FNMI students are well prepared for citizenship, the workplace and post-secondary education and training. This new goal puts greater emphasis on the ministry's long-standing strategic priority on improving education programs and results for the growing FNMI student population. In 2008/2009, about 6% of students in Alberta's K–12 system were self-identified as FNMI. School authorities (public, separate and francophone school boards, charter schools and Level 2 accredited-funded private schools) receive additional per-student funding, over and above basic per-student instruction funding, for self-identified FNMI students to support the provision of programs and services for FNMI students. Baseline results for the measures for the new FNMI goal are presented in this annual report along with the overall results for all students.

Baseline results for English as a Second Language (ESL) students also are presented in response to public interest in the educational success of the growing immigrant student population. In 2008/2009, school authorities (public, separate and francophone school boards, charter schools and Levels 1 and 2 accredited-funded private schools) received ESL funding for about 10% of students in the K–12 education system. This includes Canadian-born students whose home language is not English, e.g., francophone students, as well as immigrant students. Alberta's school authorities receive provincial funding for up to seven years for each student identified as needing an ESL program.

Ministry of Education Structure


GOVERNMENT OF ALBERTA
MINISTRY OF EDUCATION
Honourable Dave Hancock, Minister
Department of Education
Deputy Minister
Accountability and Reporting Division
Learning Supports Division
People Resources Section
Program Development and Standards Division
Strategic Services Division
Communications Branch
Alberta School Foundation Fund
School Jurisdictions

Operational Overview: Ministry of Education

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and school jurisdictions. School jurisdictions include public and separate school boards, francophone education regional authorities and charter schools.

These school jurisdictions, along with accredited private schools, provide programs for students in the province's K–12 education system in accordance with the *School Act*. The information that follows in this section describes the functions and purpose of the Department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With students' varied learning needs as its central focus, the Department of Education leads a K–12 education system that provides the foundation of knowledge and skills needed to prepare Alberta children and youth for lifelong learning, work and citizenship. In 2008/2009, over 584,000 young Albertans were enrolled in K–12 schools across the province.

For more information, phone (780) 427-7219. For toll-free access in Alberta, first dial 310-0000.
Email: edc.communications@gov.ab.ca
Website: http://education.alberta.ca/home.aspx

Department Organization

The Department of Education is divided into six organizational units reporting to the Deputy Minister.

Accountability and Reporting Division

The Accountability and Reporting Division focuses on continuous improvement of student achievement. It takes a lead role in defining and supporting outcomes-based accountability and reporting for the ministry and the K–12 education system. This is accomplished through the development of accountability frameworks on a system-wide basis and on a project basis which includes the evaluation and reporting of school jurisdiction performance as well as the evaluation of programs and projects.

The division develops processes for teachers to assess and report to parents on their child's progress and achievement; develops, manages and reports results of provincial assessments of students in Grades 3, 6, 9 and 12 and coordinates Alberta's participation in national and international assessments. In addition, the division develops and manages information and technology systems to collect, analyze and report data used to support decision-making and analysis within the ministry and the K–12 education system.

Learning Supports Division

The Learning Supports Division provides strategic leadership to support school authorities in their implementation of ministry programs and policies to meet the diverse learning needs of children and youth. The division coordinates the provincial school capital plan and provides support to school authorities with respect to school infrastructure. It works with school authorities to research, plan and implement effective and innovative uses of technology for teaching and learning. Improving the academic achievement of Alberta's First Nations, Métis and Inuit students is a key focus for the division in cooperation with stakeholders, other ministries and school jurisdictions.

The division conducts reviews and monitors school authorities for compliance with ministry requirements. It works with stakeholders, other ministries and other jurisdictions across Canada to support the implementation of programs, policies and initiatives for pre-school children and K–12 students. The division produces and distributes learning, teaching and support resources, including alternate format resources (Braille, audio, large print) and specialized equipment for students with visual impairment or perceptual disabilities.

Program Development and Standards Division

The Program Development and Standards Division works with school authorities and stakeholders to ensure young Albertans have the attitudes, skills, knowledge and values they need to achieve their potential for lifelong learning, work and citizenship and to engage their passions and interests.

The division develops and supports K–12 programs of study, in both English and French, that are relevant and responsive to students' learning needs and choices. Through the development and acquisition of print and digital resources, the division supports effective learning and teaching. The division also leads the implementation of the ministry's *International Education Strategy*.

Strategic Services Division

Strategic Services Division provides corporate support focused on policy, legislation, research, strategic and operational planning and project, risk and records management. The division is responsible for preparing ministry budget estimates and financial statements and for monitoring school jurisdiction financial health and financial management.

The division also works collaboratively with school jurisdictions to support Alberta Initiative for School Improvement projects. It coordinates ministry's involvement in the Council of Ministers of Education, Canada and international initiatives such as the Organisation for Economic Cooperation and Development Education Policy Committee.

People Resources Section

The People Resources Section provides strategic advice on human resources management, education sector workforce planning and teacher development and certification programs. With the vision: "The Right People with the Right Skills in the Right Places at the Right Time," People Resources develops strategies to build, strengthen and promote the highest quality education sector workforce possible.

People Resources ensures maintenance of standards related to certificated teachers, school and school system leadership and internal human resources practices. As well, the section provides strategic advice and direction to the education sector for emergency and pandemic planning and implements the Alberta Public Service Workforce Plan to attract, develop and engage employees.

Communications Branch

The Communications Branch enhances Albertans' awareness of ministry achievements and initiatives and provides strategic communications advice, communications planning and media relations to the program areas of the department.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the Lieutenant Governor in Council. These monies, along with those from provincial general revenues, are allocated on a fair and equitable basis to school boards.

For more information, phone (780) 427-2055.
For toll-free access in Alberta, first dial 310-0000

Results Analysis

Deputy Minister's Message

The education of its children is one of the most important activities a society undertakes. How well our children are educated will greatly determine not only the quality of their future in particular, but that of our society in general.

An efficient and effective education system is the foundation upon which the future of Alberta is built. For that reason accountability for results is a fundamental part of the K–12 education system. Albertans must be assured that their tax dollars are being spent wisely and well and that the education children receive will equip them for success in the world they will encounter after high school.

This annual report outlines what the Ministry of Education has achieved during the past fiscal year and it follows from the goals set out in our Business Plan.

The education of its children is one of the most important activities a society undertakes.

Goal 1 of the business plan aims to ensure high quality learning opportunities for all Alberta's students. As this report shows, we have met our targets. Albertans are satisfied with the quality of education students receive. One important area for improvement is the high school completion rate within five years of entering Grade 10. Results have improved over time but have plateaued at 79 per cent and remain short of our long-term target of 90 per cent. The *High School Completion Portfolio Framework* has been developed to help schools enable more students complete high school.

A central focus for the education system is Goal 2, Excellence in Student Learning Outcomes. Although not all targets for Provincial Achievement Tests were met, it is gratifying to see that the participation rate and overall results improved in 2008/2009. An initiative is underway to find ways for more students in Grades 1–9 to develop solid foundational skills which are critical to their success in high school and beyond. Alberta is becoming a more diverse society and meeting the needs of learners from a wide variety of backgrounds is one of our major tasks. The province's increasing diversity is also the reason for greater emphasis on English as a Second Language programs (ESL) and improving education for First Nations, Métis and Inuit (FNMI) students. The results for ESL and FNMI students are below the results for the overall student population on a number of key indicators. Efforts are continuing to improve education programs and results for these students.

To further reflect a changing world, Goal 3 of our Business Plan focuses on ensuring our education system is highly responsive and responsible. A key requirement is creating and maintaining effective working relationships with our stakeholders and the general public. The intent is to ensure stakeholder and public input is considered, respected and valued by schools, jurisdictions and the province. We have met our target in this area, but with an overall result of 62 per cent there is room for improvement.

Another component of Goal 3 is our commitment to continuous improvement of the education system through leadership and innovation. We have met our target with survey results that show 73 per cent of stakeholders and the general public believe there is effective leadership that facilitates teaching and learning at all levels of the system—school, jurisdiction and provincial government.

We are committed to ensuring our schools are safe and caring places where children have the maximum opportunity to learn.

Educating our children cannot take place in isolation. Our education system must take into account the day-to-day realities and experiences both inside and outside the school. It is important that we cooperate and coordinate with other ministries to ensure our students have the supports they need to succeed and to ensure our activities support the priorities of the Government of Alberta. We are working with the ministries of Health and Wellness and Children and Youth Services to improve broad-based supports for at-risk children to improve their learning outcomes.

Of particular note is the Premier's direction to the Minister to work with the Minister of Justice and Attorney General to promote strong and vibrant communities and reduce crime so Albertans feel safe. The ministry has concentrated on initiatives designed to prevent bullying in our schools. We are committed to ensuring our schools are safe and caring places where children have the maximum opportunity to learn.

One of the major challenges facing our education system is to ensure it evolves in step with the realities, needs and desires of society. This requires a greater level of collaboration among parents, students, educators, business and community. During the time period covered by this annual report, three initiatives designed to do that were undertaken: *Setting the Direction for Special Education in Alberta, Speak Out! Alberta Student Engagement Initiative* and *Inspiring Education: A Dialogue with Albertans*. The results of these initiatives will be used to inform future directions for education in Alberta and to ensure our K–12 education system remains one of the best in the world.

I invite you to read more about the ministry's accomplishments and results for 2008/2009 on the following pages.

Keray Henke
Deputy Minister
Alberta Education

AUDITOR
GENERAL
Alberta

Review Engagement Report

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as "Reviewed by Auditor General" included in the Ministry of Education's 2008/2009 Annual Report. These performance measures are prepared based on the following criteria:

- Reliability—information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability—actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness—performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2008/2009 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

Edmonton, Alberta
September 15, 2009

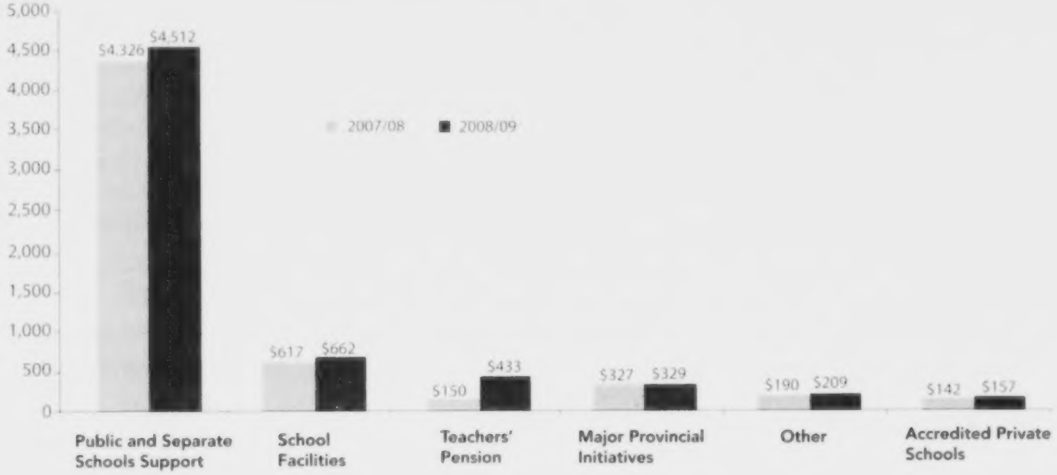
Fred J Dunn FCA
Auditor General

Investment in the Education System

Government's investment in the K–12 education system in 2008/2009 was directed to the ministry's core business—lead and support the Kindergarten to Grade 12 education system so that all students are successful at learning.

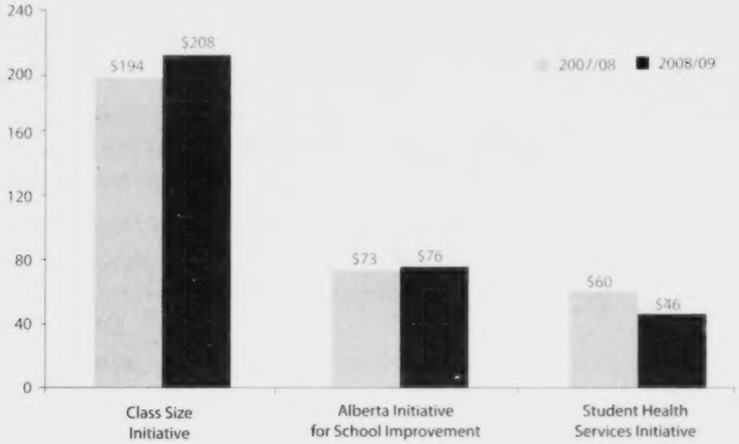
Of the $6.3 billion invested in K–12 education in 2008/2009, $5.9 billion (over 94%) was distributed to school jurisdictions to educate Alberta's children and youth. Funding to school jurisdictions, consisting of Operating Support to School Jurisdictions and School Facilities, increased by 9.5% over the previous year. Three components of Operating Support—Public and Separate Schools Support, Teachers' Pension and Major Provincial Initiatives—are presented separately on the chart below.

Education System Funding to Key Program Areas
(in millions)



- Public and Separate Schools Support includes the education property taxes raised by opted-out school boards, comprising $181.6 million of education system spending in 2008/2009.
- Public and Separate Schools Support provides Base Instruction funding and funding for such programs as Severe Disabilities, English as a Second Language, First Nations, Métis and Inuit education, Plant Operations and Maintenance and Transportation.
- School jurisdictions have flexibility in spending provincial funding on student programs. School jurisdiction administrative spending is limited to 4-6% of budget (depending on enrolment) to ensure maximum resources for student learning.
- Investment in School Facilities increased 7.3% in 2008/2009 and includes schools under construction in Edmonton and Calgary through a public-private partnership (P3).
- Teachers' Pension expense increased in 2008/2009 because of poor performance of pension fund assets.
- Major Provincial Initiatives provides funding to school authorities for designated purposes—class size reduction, innovative classroom projects and student health services.
- Other represents 3.3% of the total funding for education in 2008/2009 and includes technology in the classroom such as high speed networking (SuperNet) and videoconferencing, specialty equipment and resources for visually impaired students, operations of the Learning Resources Centre and department administration.
- Funding for Accredited Private Schools increased in 2008/2009 because of a grant rate increase and because most accredited private school authorities accepted a higher level of provincial funding upon agreeing to greater accountability for results.

Funding for Major Provincial Initiatives
(in millions)



- Almost $208 million was provided to school jurisdictions to reduce class sizes in 2008/2009, an increase of nearly 7.3% over 2007/2008. More information on the Class Size Initiative is available at http://education.alberta.ca/department/ipr/classsize.aspx.
- Over $76 million was provided in 2008/2009 to school authorities for innovative classroom projects to improve student learning. More information on the Alberta Initiative for School Improvement is available at http://education.alberta.ca/admin/aisi.aspx.
- Ministry spending on Student Health Services was lower in 2008/2009 than in 2007/2008 because the spring 2008 payment to school jurisdictions was made in March of the previous fiscal year. However, funding for student health services increased 6% in 2008/2009 over 2007/2008. More information on Student Health Services is available at http://education.alberta.ca/admin/studenthealth.aspx.

GOAL 1:
High Quality Learning Opportunities for All

Key Accomplishments

Outcome: The education system meets the needs of all students, society and the economy

Student Programs

Alberta's K–12 curriculum, as outlined in the programs of study developed by the department, identifies what students are expected to learn and be able to do in all subjects and grades. High quality print and digital learning and teaching resources such as student resources, teacher guides, distributed learning courses, videos and software programs contribute to student achievement. These tools support implementation of the programs of study in English and French and accommodate the varied learning needs of Alberta students. Updating programs of study as well as learning and teaching resources is critically important to providing high quality learning opportunities for all students.

In 2008/2009 the department approved and implemented several new programs of study, authorized new student basic resources and teacher guides and launched updated online guides to implementation, including: *[Strategies 1.1, 1.2 and 1.5]*

- provincial implementation of revised Biology 30, Chemistry 30 and Physics 30 Programs of Study
- provincial implementation of revised Mathematics Programs of Study for Kindergarten and Grades 1, 4 and 7
- provincial implementation of new Knowledge and Employability Programs of Study in Social Studies and Mathematics
- update of *Healthy Alberta School Communities* strategic plan with Health and Wellness and initiation of the related *Action Plan*
- acquisition, development and authorization of learning and teaching resources for Biology 20 and 30, Chemistry 20 and 30, Physics 20 and 30, K–9 Mathematics and Social Studies.

In addition, work in progress included completing: *[Strategies 1.1, 1.2 and 1.5]*

- the draft *K–12 Arts Education Curriculum Framework* in consultation with teachers, administrators, artists and community leaders in the arts, including representation from francophone and Aboriginal communities
- the draft *K–6 Science Program of Studies*
- the draft *K–12 Wellness Education Framework*.

Key Accomplishments (continued)

Outcome: The education system meets the needs of all students, society and the economy (continued)

Provincial Approach to Distributed Learning

Distributed learning is a model that offers multiple channels of learning and teaching through a variety of delivery formats and media. The model enables teachers, students and content to be located in the regular classroom or in diverse, non-centralized places and accessed at different times using a variety of technologies. It also provides students with highly personalized and individualized learning opportunities for success in and beyond the regular classroom. Work on the provincial approach to distributed learning continued in 2008/2009 and included: *[Strategies 1.8, 1.10 and 3.8]*

- completing the *Alberta's Distributed Learning Strategy–Discover Phase*, which included public involvement, stakeholder consultations and a literature review to inform the future development of distributed learning in the province
- working with school authorities and publishers to develop online and print distributed learning resources for students wishing more flexible access to quality learning opportunities
- launching a new version of LearnAlberta.ca to help teachers deliver more effective student programs by incorporating a wide array of digital learning and teaching resources, as well as a personal workspace that allows teachers and students to save, annotate and share lists of resources
- providing Innovative Classroom Technology Funding to school authorities to enable all Alberta Grade 1 to 12 classrooms to meet the standard of one instructional computer and one data projection device
- continuing to inform stakeholders of educational technology initiatives through the monthly Tech.News newsletter and the ministry website.

Second Language Learning

Education continues its commitment to second language learning by ensuring students have increased opportunities to access instruction in languages other than English. Implementation support, including classroom assessment materials together with professional development opportunities, provides an environment for excellence in language learning. In the 2008/2009 year, the department: *[Strategy 1.2]*

- continued to develop programs of study for Chinese, Cree, German, Italian, Japanese, Punjabi, Spanish and Ukrainian
- acquired, developed and authorized print and digital learning and teaching resources to support implementation of the 9-year language program, including Grades 7–9 Chinese, German, Japanese, Punjabi and Spanish
- developed French as a Second Language resources and classroom assessment materials.

Sustaining Small and Rural Schools

Sustaining small and rural schools that are facing declining enrolments is a challenge in many communities. Small schools, particularly in rural areas, find it difficult to offer a broad range of programs to their students. In 2008/2009 work included: *[Strategy 1.9]*

- installing SuperNet in 18 small and rural schools
- discussing challenges and promising practices with the Minister's Advisory Committee on Small School Programming as part of government's Rural Development Initiative
- providing educational perspectives on projects submitted to Rural Alberta's Development Fund (RADF)
- funding a mobile Career and Technology Studies lab, which was used at the WorldSkills 2009 Competition in Calgary in September 2009 and will be provided to Prairie Land Regional Division for use by two rural schools.

Outcome: Schools provide a safe and caring environment

Supporting Positive Behaviour in Schools

In 2008/2009, work continued with school jurisdictions and cross ministry partners to prevent bullying. This included: *[Strategy 1.6]*

- supporting, with Children and Youth Services, the implementation of Taking Action Against Bullying as part of the *Framework for Action on Family Violence and Bullying*; an interim evaluation of bullying prevention projects that involved Parent Link Centres in six schools shows referrals to the office for problem behaviours have decreased by 21% and out-of-school suspensions have been reduced by 58%
- providing *Effective Behaviour Supports* training to schools in 10 school jurisdictions
- providing anti-bullying information sessions in 29 different venues to more than 2000 participants including parents, bus drivers, principals, teachers and members of the general public
- supporting implementation of the Children's Mental Health Plan for Alberta and expanding, with the Alberta Mental Health Board, the number of Mental Health Capacity Building project sites from 5 to 32 across the province.

Key Accomplishments (continued)

Outcome: Children and youth at risk have their needs addressed through effective programs and supports

Student Diversity and Learning Needs

Alberta's student population is becoming increasingly diverse and students have a variety of special education needs. The department implemented the *Accessible Learning Resources to Meet the Diverse Learning Needs of All Alberta Students – Strategic Plan*, and acquired, developed and authorized learning and teaching resources for students with diverse learning needs.

To enhance supports for students with special needs, in 2008/2009 the department: *[Strategy 2.1]*

- launched a review of special education in the province, which included the appointment of a ministerial steering committee and consultations with Albertans across the province on *Setting the Direction for Special Education* as well as providing opportunities for input online and by mail
- increased per-student funding for students with severe special needs to $16,465 from $15,751 in the previous year
- developed and distributed a Tip Sheet, *Using Digital Repository for Students with Special Education Needs*
- developed *Re: Defining Success—A Team Approach to Supporting Students with Fetal Alcohol Spectrum Disorder (FASD)*, a guide for mentors and coaches working in schools
- awarded the new Certificate of School Completion for students with significant cognitive challenges to 275 students in the 2007/2008 school year to recognize their participation and accomplishments in school
- worked with the Ministries of Health and Wellness and Children and Youth Services and other agencies to support student health partnerships across the province and a francophone student health service delivery model to address student needs in the areas of speech and language therapy, occupational therapy, audiology, respiratory therapy, clinical nursing and behavioural emotional supports
- supported 168 children and youth with complex needs through integrated plans that provided supports and services and fostered ongoing coordination and communication.

In the 2008/2009 survey of parents of children with severe special needs:

- 82% were satisfied with the quality of their child's education
- 78% were satisfied that the school program meets their child's needs
- 82% were satisfied with their child's progress in school.

These results have been relatively stable over time.

Results have improved over time on questions about support services for children with severe special needs:

- agreement that their child receives the support services necessary to be successful in school improved from 71% in 2006/2007 to 76% in 2008/2009
- overall satisfaction with the support services children receive increased from 74% in 2006/2007 to 79% in 2008/2009.

Building Capacity Among Educators of Aboriginal Students

To help educators learn about successful approaches for improving First Nations, Métis and Inuit (FNMI) student success, work in 2008/2009 included:

- producing and distributing to school jurisdictions *Promising Practices in FNMI Education: Case Studies No. Two* that outlines the successful approaches of two Alberta schools
- hosting the *Mentorship in FNMI Education Conference* (December 2008) that provided information on developing successful mentorship programs for FNMI students
- preparing and distributing to school jurisdictions the brochure *Building the Future: First Nations, Métis and Inuit Education* which highlights achievements in FNMI Education in Alberta resulting from the direction provided by the *FNMI Education Policy Framework*.

In surveys of FNMI parents, satisfaction with the overall quality of education their child is receiving in school has increased from 81% in 2006/2007 to 90% in 2008/2009.

Enhancing English as a Second Language Programs

The department increased support to Alberta school authorities in 2008/2009 to address emerging needs of English as a Second Language (ESL) students by: *[Strategy 2.1]*

- increasing funding to school jurisdictions for each ESL student from $1,098 in 2007/2008 to $1,143 in 2008/2009 and increasing enhanced ESL support for immigrant students from $382 to $400 per student
- completing research for an ESL administrators' handbook, holding an ESL research seminar and posting a review of the literature and list of assessment tools to the ministry's website
- holding Promising ESL Practices Forums in Edmonton and Calgary for teachers and posting *Supporting English as a Second Language Students: Promising ESL Practices* from the AISI projects to the ministry website
- working on the development of standards for ESL (Pre–K to Grade 12) which will anchor programming and assessment in schools across Alberta.

Resolving Differences

Attendance is very important to student success in school. In 2008/2009, there were 675 new referrals to the Attendance Board for a total of 2500 students involved with the Attendance Board. In the 2008/2009 surveys, only 21% of high school students reported they have never missed school for reasons other than illness.

The ministry worked with parents, students, schools and school boards in 2008/2009 to resolve differences, including 11 requests for ministerial reviews and a special needs tribunal.

Key Accomplishments (continued)

Outcome: Students complete programs so that they are ready to attend post-secondary institutions and/or contribute as members of society and the economy

Improving High School Completion

Finishing high school is an important step for young people to create a positive future for themselves, their families and society as a whole. For a variety of reasons, attending school and completing assignments is a challenge for some students. This places them at risk of not completing their high school program. In the 2008/2009 surveys, 86% of high school students interviewed indicated they have never considered dropping out of school, compared to 72% of FNMI students.

Improving high school completion rates has been an on-going ministry priority and was given increased emphasis in 2008/2009. Although high school completion rates increased steadily for a number of years, they have plateaued at about 79% in recent years. Continuing efforts are needed to achieve higher rates to ensure all students are well prepared for future success. Work in 2008/2009 to increase high school completion rates included: *[Strategy 1.11]*

- completion of the *High School Completion Portfolio Framework* that focuses on five strategies: personalized learning, successful transitions, collaborative partnerships, positive connections and tracking progress
- participation in the Alberta Mentoring Partnership that will aid in the coordination, collaboration and implementation of strategies to enhance mentoring of students who are at risk
- participation in the National Project on Resilience in Youth, including contributing research on resiliency of youth in care that will be integrated into the Alberta Mentoring Partnership
- improving tracking and use of detailed results to help school jurisdictions improve high school completion rates
- establishing the High School Flexibility Enhancement Project, which provides 16 participating pilot high schools with increased flexibility through the removal of the 25 hour face-to-face instruction per course, per credit policy
- working with 24 school jurisdictions to examine effective uses of technology to improve student engagement and success in high school
- developing the *Provincial Protocol Framework to Support Success in School for Children in Care,* which aims to ensure that the ministries of Education and Children and Youth Services work together with the child, their caregivers and other appropriate partners to share information and engage in joint decision-making to plan for and support school success for children and youth in care
- increasing funding to each Outreach program and approving five new Outreach programs, which help junior and senior high school students who may struggle in a traditional school to finish their education in a setting tailored to their individual needs.

Performance Highlights

Education system results for 2008/2009 for Goal 1, highlighted below and discussed on the pages that follow, reflect the cumulative impact of investment of resources and effort over time on the part of government, school authorities, parents, teachers and students.

Goal 1: High quality learning opportunities for all

Target Achievement
✓ Target met
✓+ Target exceeded
✗ Target not met
n/a No target set for 2008/09 (insufficient data or new measure for 2008 – 2011)

Trend
↑ Improved performance
~ No significant change in performance
↓ Performance decline
n/a Insufficient data to determine a trend

Outcomes	Performance Measures	Target 2008/09	Current Result	5-Year Trend
The education system meets the needs of all students, society and the economy	**Overall satisfaction of students, parents, teachers, school board members and the public with the quality of basic education**	85	87 ✓	↑
	Overall satisfaction of students, parents, teachers, school board members and the public that students are receiving a solid grounding in core subjects	84	86 ✓	~
	Overall satisfaction of students, parents, teachers and school board members with the opportunity of students to receive a broad program of studies	79	82 ✓	~
Schools provide a safe and caring environment	Overall agreement of students, parents, teachers and school board members that schools are safe and caring	90+	93 ✓	~
Children and youth at risk have their needs addressed through effective programs and supports	**Annual dropout rate of students aged 14–18 —*reviewed by Auditor General***	4.7	4.8 ✓	↑
Students complete programs so that they are ready to attend post-secondary institutions and/or contribute as members of society and the economy	High school completion rate of students within five years of entering Grade 10—*reviewed by Auditor General*	79	79.2 ✓	↑

Targets are considered met if the result is within 5% of the target value.
Significant difference is considered in assessing trends for all measures.
See Endnotes A and B for detailed information on assessing change over time and target achievement.

Performance Measures

Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

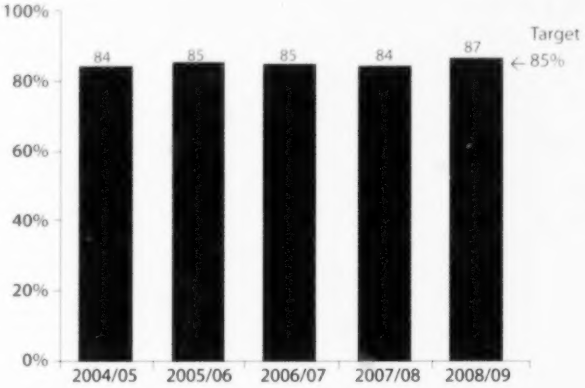
Target

- The target was met.

Discussion

- Overall survey results in 2008/2009 indicate 87% of high school students, parents, teachers, school board members and the public were satisfied with the overall quality of basic education.
- Overall results have increased slightly over time.
- Public satisfaction has increased substantially in the last two years in part because of the higher results on the new question (see notes).
- Parents and the public had similar satisfaction levels in 2008/2009, while in previous years public satisfaction was lower than that of parents.

Overall Satisfaction of Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	91	91	91	90	91
Parents (ECS–12)	83	84	84	80	82
Teachers	90	91	93	90	93
School Board Members	88	90	88	89	91
Public	67	69	68	72	78
Overall	**84**	**85**	**85**	**84**	**87**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- For high school students, parents, teachers and school board members, percentages reported for 2004/2005 to 2006/2007 are averages of satisfaction levels with the following specific aspects of the school system:
  - overall satisfaction with education at schools
  - the quality of teaching at schools
  - what is being learned in the core subjects is useful/students are learning what they need to know
  - school work is interesting
  - school work is challenging
  - learning expectations at school are clear.

  For these groups in 2007/2008 and 2008/2009, "what is being learned in the core subjects is useful/students are learning what they need to know" was replaced with "the highest priority of the education system is the success of the student."
- For the public, percentages reported for 2004/2005 to 2006/2007 are averages of satisfaction levels with the following two aspects of the school system:
  - overall satisfaction with education at schools
  - students are learning what they need to know.

  For the public in 2007/2008 and 2008/2009, "students are learning what they need to know" was replaced with "the highest priority of the education system is the success of the student."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a quality basic education.

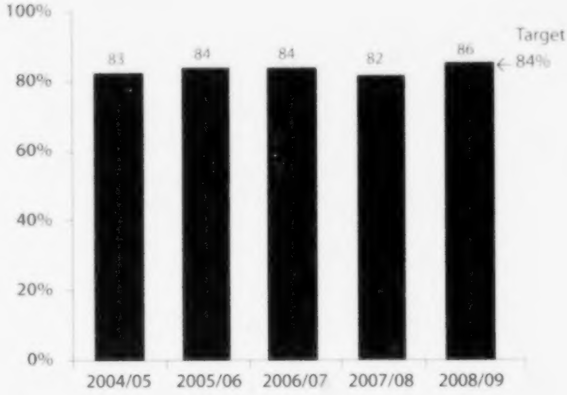
Target

- The target was met.

Discussion

- In the 2008/2009 surveys, 86% of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Overall satisfaction has been strong and stable over the last five years.
- Results have improved over time for teachers and the public.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.

Overall Satisfaction of Students, Parents, Teachers, School Board Members and the Public that Students are Receiving a Solid Grounding in Language Arts, Mathematics, Science and Social Studies



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	91	90	92	89	92
Parents (ECS–12)	83	84	84	82	85
Teachers	82	83	85	83	87
School Board Members	85	86	84	83	87
Public	74	75	75	71	78
Overall	**83**	**84**	**84**	**82**	**86**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- For high school students, percentages reported are averages of agreement levels that "you are getting better at … reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of satisfaction levels that "the curriculum focuses on what students/your child needs to learn in … reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of satisfaction/agreement levels for each respondent group. See Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Performance Measures (continued)

Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

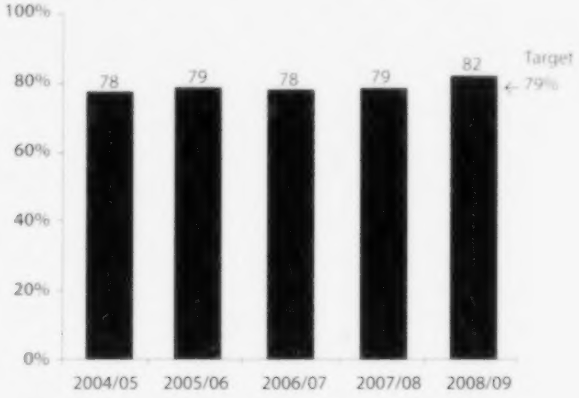
Target

- The target was met.

Discussion

- Overall survey results in 2008/2009 indicate 82% of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies.
- Overall satisfaction has been stable over the last five years.
- Results for teachers have increased slightly over time.
- Satisfaction of high school students continues to be slightly higher than that of parents and school board members.

Overall Satisfaction of Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	83	81	83	83	86
Parents (ECS–12)	76	77	77	77	80
Teachers	78	79	78	81	83
School Board Members	74	77	75	75	80
Overall	**78**	**79**	**78**	**79**	**82**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2008; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Percentages reported are averages of satisfaction levels that "you/your child/your students/students in your jurisdiction have opportunities to learn about: … music, drama, art, computers, health, another language" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Safe and Caring Schools

Rationale

- A safe and caring learning environment is fundamental to facilitating student learning.

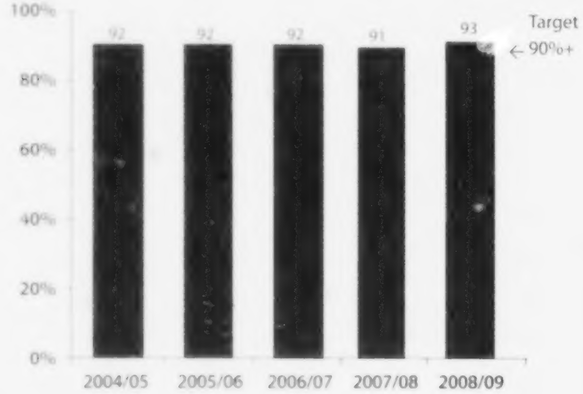
Target

- The target was met.

Discussion

- In the 2008/2009 surveys, 93% of students, parents, teachers and school board members agreed that schools are safe and caring.
- Overall agreement has been very high and stable over the past five years.
- Agreement levels for each respondent group also have been consistent over time.
- While high, results for parents have been slightly lower than results for the other respondent groups each year.

Overall Agreement of Students, Parents, Teachers and School Board Members that Students are Safe at School, are Learning the Importance of Caring for Others, are Learning Respect for Others and are Treated Fairly



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	94	93	93	92	**94**
Parents (ECS–12)	87	88	87	87	**88**
Teachers	92	93	93	93	**94**
School Board Members	94	95	94	93	**95**
Overall	**92**	**92**	**92**	**91**	**93**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- For all respondent groups, percentages reported are averages of agreement levels that:
  - students feel safe at school
  - students feel safe on the way to and from school
  - students treat each other well at school
  - teachers care about their students
  - students are treated fairly by adults at school.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Performance Measures (continued)

Students at Risk

Rationale

- The dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K–12 education system.

Target

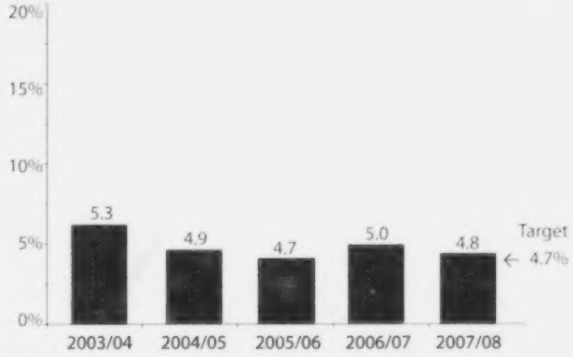
- The target is considered met because the result is within 5% of the target value.

Discussion

- Enrolment data indicate that 4.8% of students aged 14–18 dropped out of school in 2007/2008.
- The dropout rate has declined over time and is related to improved high school completion rates (see page 38).
- Dropout rates for First Nation, Métis and Inuit (FNMI) students are more than twice as high as rates for students overall, while dropout rates for English as a Second Language (ESL) students have declined and are below the rate for all Alberta students in 2007/2008.
- Efforts to improve high school completion rates as well as strategies to improve FNMI parent and community engagement are being implemented to help reduce the dropout rate and to encourage more FNMI students to complete school.
- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2006/2007, about 20% resumed their education in 2007/2008. This returning rate has been relatively constant from year to year.
- A slightly higher percentage of FNMI students return to school than students overall, while a lower percentage of ESL students return after dropping out.
- Some students who do not complete high school in the K–12 education system are likely to do so as young adults in the advanced education system.

Reviewed by Auditor General

Annual Dropout Rates of Students Aged 14-18



Source: Alberta Education

Notes

- The most recent results are for 2007/2008 as the data for this measure lag a year.
- Students aged 14–18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14–18 in 2006/2007 were tracked for one year. Those who were not enrolled and had not completed are included in the 2007/2008 dropout rate.
- An adjustment for attrition, e.g., moving out of province, has been applied in calculating the dropout rate using estimates from Statistics Canada.
- See Endnote B, page 90, for information on assessing target achievement.
- See Endnote C, Annual Dropout Rate of Students Aged 14–18, page 92.

Annual Dropout Rates for Self-Identified FNMI Students and for ESL Students
(in percentages)

Year	FNMI	ESL
2005/06	10.1	5.7
2006/07	11.8	5.5
2007/08	11.0	4.4

Source: Alberta Education

Notes

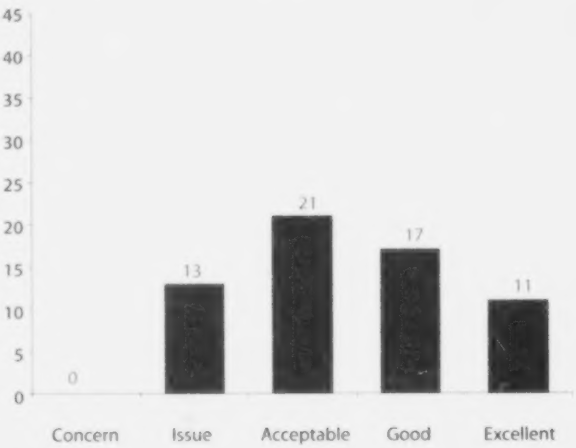
- An attrition adjustment is not applied to the FNMI and ESL results because estimates are not available for these specific populations.
- See Endnote C, page 92, for information on the calculation of FNMI and ESL results.

Discussion (continued)

- The department evaluates school board dropout rates. More than twice as many boards have a Good or Excellent overall evaluation than have an Issue evaluation on the 2007/2008 results, and no board has a Concern evaluation. This indicates results have improved for many school boards throughout the province.

Overall Evaluations of School Board 2007/2008 Dropout Rates

(number of boards in each evaluation category)



Source: Alberta Education

Notes

- Results and evaluations for 2007/2008 were calculated and reported to school authorities in May 2009 for use in preparing their three-year education plans for 2009 – 2012.
- See Overall Performance of School Boards, page 80, for percentages of boards with an overall evaluation of Good or Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95–98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2007/2008 dropout rate.

Performance Measures (continued)

High School Completion

Rationale

- High school completion is important for entry into the labour force and post-secondary programs. The five-year rate recognizes that it may take more time for some students to finish high school.
- The high school completion rate includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10 as well as those who earn a high school diploma or certificate. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

Target

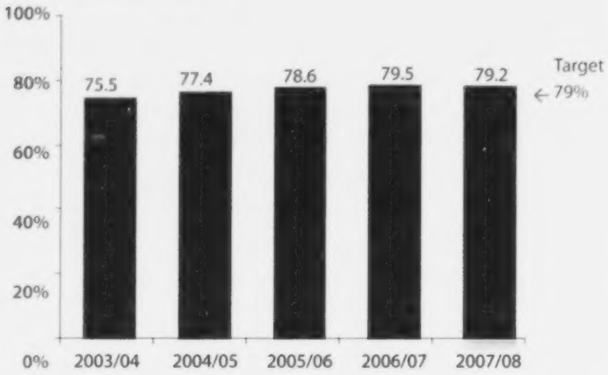
- The target was met.

Discussion

- In 2007/2008, 79.2% of students completed high school within five years of entering Grade 10. The five-year rate has increased over time and stabilized at a higher level at a time of plentiful employment opportunities for young people.
- The three-year rate also has increased from nearly 66% in 2001/2002 to about 71% in the last two years.
- These increases reflect greater awareness of the importance of high school completion for students' future success.
- Increases in high school completion rates also indicate Alberta's strong economy in recent years has not deterred most students from completing high school.
- Recent survey results indicate many high school students are attracted into the workforce, but not at the expense of their education. The percentage of Alberta high school students who report being employed over the same time period has increased from 42% in 2003/2004 to 56% in 2007/2008, while the percentage of employed students who report they work more than 20 hours a week declined slightly from 24% to 20%.

Reviewed by Auditor General

High School Completion Rate of Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes

- The most recent results are for 2007/2008 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition, e.g., moving out of province, using Statistics Canada estimates.
- A small proportion of students (about 2.5% in 2007/2008) are still in school after the fifth year and may complete in a subsequent year.
- See Endnote C, High School Completion Rates, pages 92–93.

Percentages of Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate / Year		5 Year Rate / Year	
1999/00	65.6	2001/02	75.5	2003/04
2000/01	67.8	2002/03	77.4	2004/05
2001/02	69.3	2003/04	78.6	2005/06
2002/03	70.4	2004/05	79.5	2006/07
2003/04	70.4	2005/06	79.2	2007/08
2004/05	71.0	2006/07		—
2005/06	70.7	2007/08		—

Source: Alberta Education

Notes

- The three-year rate is the high school completion accountability measure used to evaluate school jurisdictions.
- Of the students who complete high school in five years, most (about 89% in 2007/2008) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to remain relatively stable over the next few years, all else being equal.

Discussion (continued)

- The high school completion rates of English as a second language (ESL) students and First Nations, Métis and Inuit (FNMI) students are lower than rates for all Alberta students. The gap is larger for FNMI students than for ESL students.
- The evaluation of school board three-year high school completion rates shows few boards have an overall evaluation of Issue or Concern and many more have a Good or Excellent overall evaluation. This distribution indicates rates have increased over time in many boards throughout the province.
- Improving the high school completion rate continues to be a priority for the Alberta government. Efforts are underway within the ministry and in schools across the province to enable more students to complete high school, including focusing efforts on specific populations of students that have lower high school completion rates.
- In addition, some students who do not complete high school in the K–12 education system do so as young adults in the adult learning system. In 2008, 91% of Albertans aged 25-34 reported they had completed high school. This result has increased slightly over time and is similar to the Canadian result. Also in 2008, 74% of Aboriginal Albertans aged 25-34 reported they had completed high school. This result has been stable from year to year and indicates the gap between the completion rates for Aboriginal Albertans and all Albertans is less for young adults than for high school students.

Five-Year High School Completion Rate for Self-Identified FNMI Students and for ESL Students *(in percentages)*

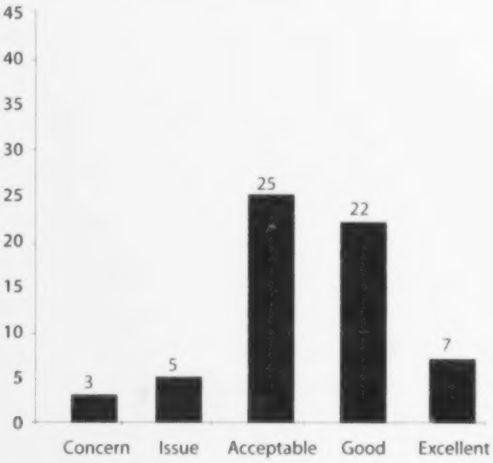
Year	FNMI	ESL
2006/07	52.1	68.7
2007/08	52.3	68.5

Source: Alberta Education

Notes

- An attrition adjustment is not applied to the FNMI and ESL results because estimates are not available for these specific populations.
- See Endnote C, page 92, for information on the calculation of FNMI and ESL student results.

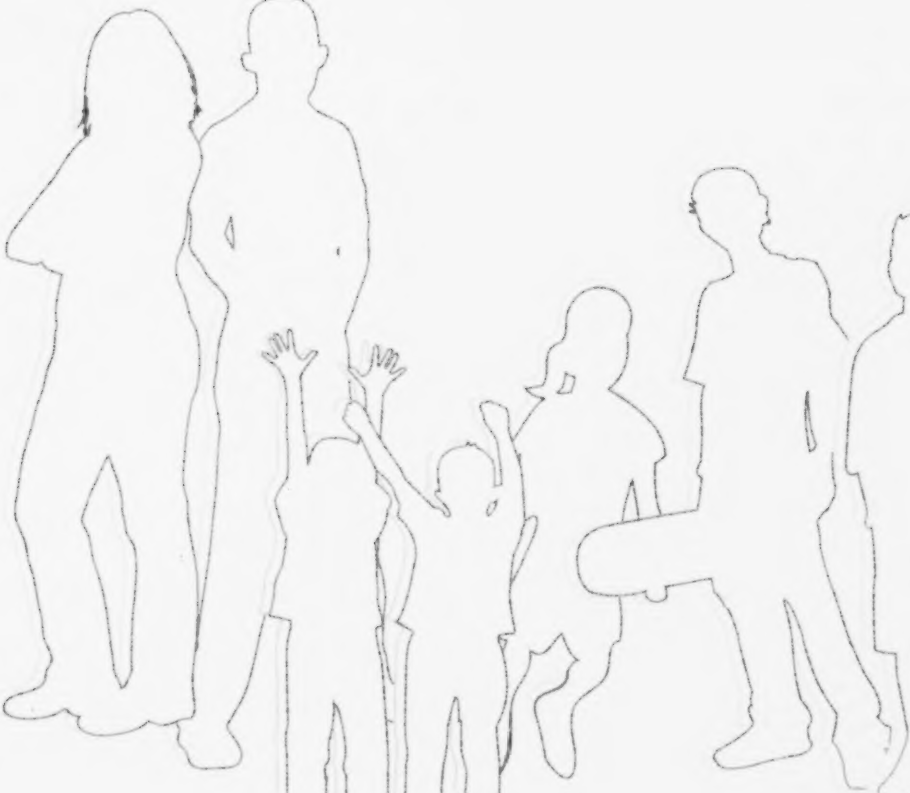
Overall Evaluations of School Board 2007/2008 High School Completion Rates
(number of boards in each evaluation category)



Source: Alberta Education

Notes

- Results and evaluations for 2007/2008 were calculated and reported to school authorities in May 2009 for use in preparing their three-year education plans for 2009 – 2012.
- See Overall Performance of School Boards, page 80, for percentages of boards with an overall evaluation of Good or Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95–98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2007/2008 high school completion rate.



GOAL 2:
Excellence in Student Learning Outcomes

Key Accomplishments

Outcome: Students demonstrate high standards

Improving the Assessment and Reporting of Student Achievement

To support excellence in student achievement and to help teachers expand their knowledge and skills in assessing their students' performance, accomplishments in 2008/2009 included: *[Strategies 2.5 and 2.6]*

- requiring all schools to report preliminary student results from the multiple choice portions of the Grades 6 and 9 Provincial Achievement Tests to their parents for the first time in June 2008
- providing the option of secure online Provincial Achievement Tests and Diploma Examinations —41 school jurisdictions have made the online tests available to their students
- providing 42 workshops to teachers and administrators on interpreting results of Provincial Achievement Tests and Diploma Examinations
- initiating the Building Classroom Assessment Capacity to Enhance Student Success project to assist teachers in further developing their skills in assessment for learning
- completing initial work on the *Diagnostic Mathematics Program for Grades K–6* with the development of item mapping, construct maps and item task templates for Grades 3 and 6
- initiating the Improving Student Achievement Project (ISAP) to examine student achievement results and to identify promising strategies implemented both within and beyond Alberta's K–12 education system
- fully implementing Grade Level of Achievement (GLA)—all schools reported GLA results in language arts and mathematics for Grades 1–9 students to the department and a provincial GLA report was prepared and posted to the ministry's website.

National and International Assessments

Alberta 13-year old students achieved the highest marks in Canada in science, tied with Ontario for second place in mathematics and ranked third in reading on the 2007 *Pan-Canadian Assessment Program* (PCAP) test. Grade 4 students in Alberta placed fourth in the world in science and at the international average in mathematics on the 2007 *Trends in International Mathematics and Science Study* (TIMMS).

Key Accomplishments (continued)

Outcome: Students demonstrate high standards (continued)

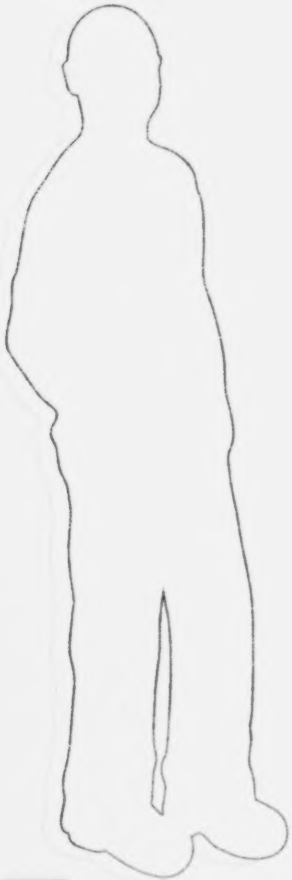
Integration of Promising Practices

The Alberta Initiative for School Improvement (AISI) has seen many innovative and sustainable improvements in student learning since its inception in 2000. The effective practices achieved through AISI projects are now being integrated into school authority practices and department work, such as:

- resources developed on ESL strategies, FNMI education, student transitions and differentiated instruction
- the provincial literacy framework and the *High School Completion Portfolio Framework*.

Findings were also shared provincially, nationally and internationally, including: *[Strategy 2.4]*

- an annual conference, an AISI colloquium and regional workshops
- presentations to representatives from the United Kingdom
- being featured in the books *Lessons Learned: How Good Policies Produce Better Schools* by Fenton Whelan and in *The Leader in Me* by Steven Covey.



Enhancing Success for Aboriginal Students

The ministry continues to work with school jurisdictions and Aboriginal communities to improve educational outcomes and close the achievement gap for Alberta's First Nations, Métis and Inuit (FNMI) students. In 2008/2009 work in this area included: *[Strategy 2.3]*

- increasing per-student funding to school jurisdictions for self-identified FNMI students to $1,143 from $1,093 in the previous school year
- hosting the Learning Together for Success Conference: Parents and Community Matter (March 2009) that provided insights into FNMI parent and community involvement in schooling
- establishing a three-year FNMI parent and community engagement initiative, Finding Ways Together, in three pilot school sites to examine the issues and approaches to improve FNMI parent and community involvement in schools
- implementing a cross-ministry Aboriginal Literacy Camp pilot project consisting of three First Nations and one Métis Settlement camp in the following locations: Stoney First Nation, Saddle Lake First Nation, Cold Lake First Nation and Elizabeth Métis Settlement
- supporting implementation of an Aboriginal Youth Entrepreneurship pilot initiative at Amiskwaciy Academy in Edmonton.

In the 2008/2009 surveys of parents:

- 86% of FNMI parents were satisfied that students are receiving a solid grounding in language arts, mathematics, science and social studies; these results have been similar over time and to results for all parents (see page 33)
- 81% of FNMI parents reported being involved Some or A Lot in decisions about their child's education, compared to 86% of all parents, while similar percentages of FNMI parents (67%) and all parents (66%) indicated they are involved in decisions at their child's school—results have been stable over time for both respondent groups.

Collaboration with Northern School Boards

Many northern Alberta school boards face similar challenges in hiring new teachers, retaining experienced teachers, updating teachers' skills and meeting the needs of FNMI students. In 2008/2009 the department collaborated with 10 northern school boards to find ways to:

- improve teachers' professional development on student assessment
- support new teachers in their first two years in the classroom
- increase the number of new teachers by providing bursaries to post-secondary students in education programs
- increase the number of First Nations, Métis and Inuit teachers
- improve the leadership skills of principals.

Improving Access for Students with Vision Loss

In 2008/2009, students with vision loss received more timely access to Braille textbooks, specialized equipment and other alternate format resources enabling them to keep pace with their sighted peers in the classroom. Specifically:

- the Learning Resources Centre made a $1.4 million purchase of assistive technology to provide timely access for students with vision loss to special equipment to support their learning
- the Vision Education Alberta website (www.vision.alberta.ca) was launched to enhance communication, participation and success of students with vision loss through accessibility features
- to accommodate the increasing number of blind students writing Provincial Achievement Tests and Diploma Examinations:
  - 36 provincial assessments were produced in Braille format, an increase of 38% over 2007/2008
  - the provincial assessments for which Braille format was requested were reviewed to ensure that all test items provided fair and equitable access for students with vision loss
  - for test items where visuals posed challenges, e.g., diagrams, graphs and photos, adaptations were made so that students could access the information needed to respond to the test item.

Key Accomplishments (continued)

Outcome: Students are well prepared for lifelong learning

Improved Coordination of Early Learning and Care

The Ministry of Education shares a commitment to the healthy development of young children with the Ministries of Health and Wellness and Children and Youth Services. These ministries worked together to develop an Early Child Development framework that will support improved coordination of services, programs and supports for young children and their families. Work in 2008/2009 included: *[Strategy 2.2]*

- continuing to pilot pre-school screening in five sites and sharing learnings from the pilots with service providers and stakeholders around the province
- facilitating the implementation of the Early Development Instrument—a tool that measures the development of young children on various dimensions prior to entering Kindergarten—to gather information to help communities plan for addressing the needs of young children and their families
- developing and distributing the following resource materials to child care and early learning centres for use by those working with young immigrant children and their families:
    - *Working with Young Children who are Learning English as a New Language*
    - *Talking is Key...Tips for Helping Children Learn Language*, a DVD with voice-over in 11 languages (with the ministries of Children and Youth Services and Health and Wellness).

Transitions

Effective transitioning from home to school, from one level of schooling to another and from school to work or post-secondary studies is important for student success. In 2008/2009 a resource on transitions was prepared to help school authorities facilitate student transitions. *[Strategy 2.2]*

Well over 90% of high school students surveyed in 2008/2009 reported they plan to pursue further education or training after high school (all students – 95%; FNMI students – 93%).

Outcome: Students are well prepared for employment

Preparing Students for Work

A key aspect of K–12 education is to enable students to acquire the knowledge and skills and develop the attitudes they need to enter the workforce after high school. In addition to literacy and numeracy skills, generic employability skills such as communication, teamwork and personal responsibility are integrated throughout the curriculum.

The ministry develops and supports the implementation of programs and courses that enable students to explore and prepare for entry into specific careers. Work in 2008/2009 on such programs and courses is presented on the following page.

Career and Technology Studies

The Career and Technology Studies (CTS) program is designed to help students explore potential career choices and prepare for entry into the workplace or further training. The CTS program is undergoing a major revision to focus on developing workplace skills in five specific career areas. The following were completed in 2008/2009: *[Strategies 1.3 and 1.4]*

- developed programs of study along with print and digital resources for two of the five CTS course clusters: Trades, Manufacturing and Transportation (TMT) and Business, Administration, Finance and Information Technology (BIT)
- established a CTS Teaching and Learning Resource Centre for TMT and BIT in Calgary through the Calgary Board of Education
- established the three-year CTS Equipment Evergreening and Enhancement Fund, which allocates $36 million to school jurisdictions ($12 million per year) to upgrade CTS labs
- made a three-year funding commitment of $1.2 million for professional development to support the implementation of the revised CTS curriculum
- established 10 pilot projects as a primary activity of *Paving Health Pathways: A Health Services Strategy* to provide programs that encourage students to explore occupations in the health services sector while still in high school.

Knowledge and Employability

The Knowledge and Employability (K&E) courses are designed for students who learn best through experiences that integrate essential and employability skills in occupational contexts. In 2008/2009:

- K&E occupational courses in English were implemented province-wide
- K&E occupational courses were developed in French for 10 occupations.

Work Experience during High School

In 2008/2009 more than 21,000 high school students earned credit in Work Experience or Registered Apprenticeship Program (RAP) courses. The percentages of students with Work Experience or RAP credit has increased from less than 11% in 2003/2004 and 2004/2005 to more than 14% in 2008/2009.

Cross-Ministry Initiatives Focusing on Preparation for Work

The ministries of Employment and Immigration, Advanced Education and Technology and Education worked together to create stronger linkages between education and work. Alberta's *Career Development Strategy: Connecting Learning and Work* was released in February 2009 and posted on the ministry's website.

The ministry also participated in and contributed to the Steering Committee for the cross-ministry FNMI Workplace Planning Initiative. An MLA committee is working with First Nations and Métis leaders throughout the province to support the development of collaborative, community-based workforce action plans to address local issues, barriers and challenges to Aboriginal labour market participation.

Key Accomplishments (continued)

Outcome: Students model the characteristics of active citizenship

New Social Studies Program

Through the new Social Studies program, students acquire and build skills such as critical thinking, decision making and problem solving as well as develop a sense of self and community and an understanding of their place as citizens in a democratic society. Continuing the phased implementation of the program which began in September 2005, in 2008/2009:

- the new program was implemented province wide in Grade 11 and implemented on an optional basis in Grades 6 and 9
- the Social Studies Summer Institute engaged Social Studies teachers in Grades 6, 9 and 12 in sharing ideas and promising practices to create engaging learning experiences for students
- Grades 6 and 9 Provincial Achievement Tests were developed for the new Social Studies program
- a resource on local government, *Building Communities Through Local Government*, was announced by the Ministers of Education and Municipal Affairs, provided to schools to support the new Grade 6 social studies curriculum and posted on the ministry's website.

In the 2008/2009 surveys, nearly 74% of high school students interviewed indicated they volunteer for activities that help others. This is similar to the result in the previous year.

Performance Highlights

Education system results for 2008/2009 for Goal 2, highlighted below and discussed on the pages that follow, reflect the cumulative impact of investment of resources and effort over time on the part of government, school authorities, parents, teachers and students.

Target Achievement	
✓	Target met
✓+	Target exceeded
×	Target not met
n/a	No target set for 2008/09 (insufficient data or new measure for 2008 - 2011)

Trend	
↑	Improved performance
~	No significant change in performance
↓	Performance decline
n/a	Insufficient data to determine a trend

Goal 2: Excellence in student learning outcomes

in percentages

Outcomes	Performance Measures		Target 2008/09	Current Result	5-Year Trend
Students demonstrate high standards	**Overall percentage of students who achieved the acceptable standard and the percentage who achieved the standard of excellence on Grades 3, 6 and 9 Provincial Achievement Tests —*reviewed by Auditor General***	acceptable	79.1	76.8 ×	↑
		excellence	21.0	19.2 ×	↑
	Overall percentage of students who achieved the acceptable standard and the percentage who achieved the standard of excellence on Diploma Examinations	acceptable	n/a	84.4	↓
		excellence	n/a	19.1	↓
	Percentages of students writing four or more Diploma Examinations within three years of entering Grade 10		55	53.3 ✓	~
	Percentage of Grade 12 students eligible for a Rutherford Scholarship—*reviewed by Auditor General*		n/a	57.3	n/a
Students are well prepared for lifelong learning	**Participation rate of Grade 1 students in Early Childhood Services (ECS) programs in a prior year —*reviewed by Auditor General***		95^{+}	96.4 ✓	↑
	High school to post-secondary transition rate of students within six years of entering Grade 10		61	60.7 ✓	↑
Students are well prepared for employment	**Overall agreement of parents, teachers and the public that students are taught the attitudes and behaviours that will make them successful at work when they finish school—*reviewed by Auditor General***		71	69 ✓	~
Students model the characteristics of active citizenship	Overall agreement of parents, teachers and students that students model the characteristics of active citizenship —*reviewed by Auditor General*		84	85 ✓	~

Targets are considered met if the result is within 5% of the target value, except for Provincial Achievement Tests and Diploma Examinations.
Significant difference is considered in assessing trends for all measures and assessing target achievement for Provincial Achievement Tests and Diploma Examinations.
See Endnotes A and B for detailed information on assessing change over time and target achievement.

Performance Measures

Achievement Test Results Overall

Rationale

- Overall student achievement of standards on Provincial Achievement Tests is a sound indicator of whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K–12 education system.

Targets

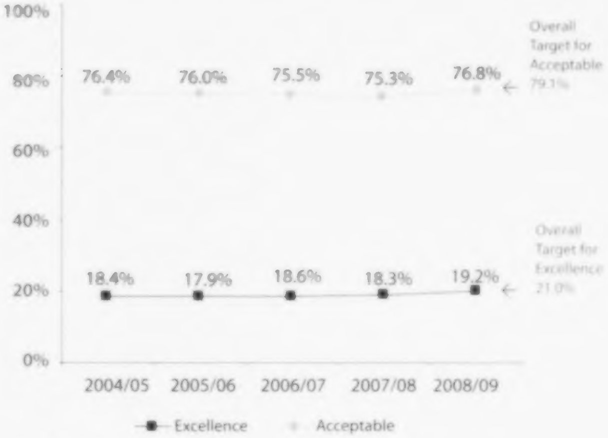
- The restated targets for the overall results were not met.

Discussion

- Overall results improved in 2008/2009 at both the acceptable and excellence levels.
- Also in 2008/2009, overall results at the acceptable level recovered from a decline that started in 2005/2006.
- The overall participation rate also improved in 2008/2009.
- The increase in participation rates contributed to the improvement in results in 2008/2009, as did improved results in the province's largest school jurisdictions in the major metropolitan areas.
- To support student learning and achievement in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.
- Also, the ministry requires school authorities with low or declining results to implement strategies that focus on improving their results.
- More than twice as many school boards have a Good or Excellent evaluation for Provincial Achievement Tests at the acceptable standard than have an Issue or Concern evaluation.
- More school boards have a Good or Excellent evaluation for Provincial Achievement Tests at the standard of excellence in 2009 than have an Issue or Concern evaluation.
- The evaluations indicate results have improved in many school boards across the province at both the acceptable standard and the standard of excellence.

Reviewed by Auditor General

Overall Percentages of Students who Achieved Standards on Grades 3, 6 and 9 Provincial Achievement Tests



Source: Alberta Education.

Notes

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9.
- Overall results exclude Grades 6 and 9 social studies. Most students in 2008/2009 participated in the pilot of the test based on the new social studies program, while the other students wrote the test for the old program, which is being phased out.
- Overall targets are the weighted average of the targets for each subject and grade and have been restated to exclude targets for Social Studies 6 and 9, which are not applicable in 2008/2009.
- See Endnote C, Provincial Achievement Tests, pages 93-94.

Participation Rates for All Students in Provincial Achievement Tests *(in percentages)*

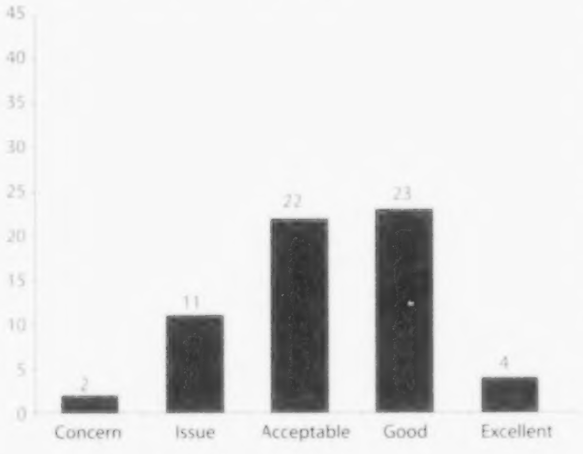
	2004/05	2005/06	2006/07	2007/08	2008/09
Grade 3					
English Language Arts	90	91	90	90	91
Mathematics	91	91	90	90	91
Grade 6					
English Language Arts	90	90	90	90	90
French Language Arts	96	96	97	96	98
Français	98	98	98	98	98
Mathematics	91	91	90	90	91
Science	91	90	89	89	90
Grade 9					
English Language Arts	87	88	88	88	90
French Language Arts	97	96	94	97	95
Français	97	98	97	98	98
Mathematics	88	87	88	88	90
Science	88	88	89	89	90
Overall					
	89.5	**89.5**	**89.3**	**89.3**	**90.3**

Source: Alberta Education.

Note: Social Studies 6 and 9 are excluded from participation rates so that participation rates are reported on the same basis as the overall results.

Overall evaluations of 2008/2009 School Board Provincial Achievement Test Results at the Acceptable Standard

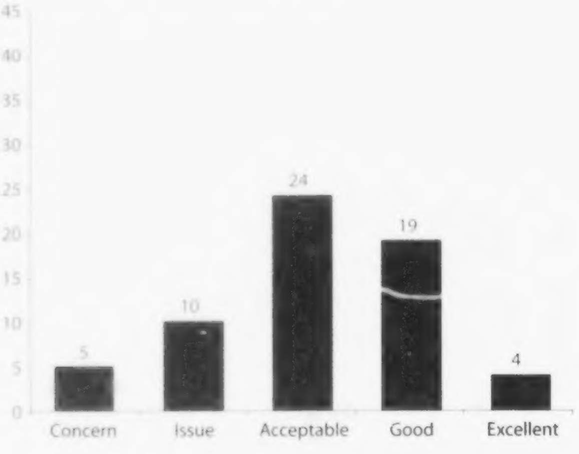
(number of boards in each evaluation category)



Source: Alberta Education.

Overall evaluations of 2008/2009 School Board Provincial Achievement Test Results at the Standard of Excellence

(number of boards in each evaluation category)



Source: Alberta Education.

Notes

- Results and evaluations for 2008/2009 were calculated and provided to school authorities in October 2009 for use in preparing their annual education results report on the 2008/2009 school year.
- See Overall Performance of School Boards, page 80, for percentages of boards with an overall evaluation of Good or Excellent on Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95-98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2008/2009 Provincial Achievement Test results.

Performance Measures (continued)

Achievement Test Results for all Students in Grades 3, 6 and 9

Rationale

- Student results on Provincial Achievement Tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K–12 education system.

Targets

- Targets at the acceptable standard were met for English Language Arts 6, French Language Arts 6, Français 6 and 9 and Science 9.
- Targets at the standard of excellence were met for English Language Arts 3, French Language Arts 6 and Science 9.

Discussion

- Results have improved over time at the acceptable level for English Language Arts 6 and 9, French Language Arts 6 and Science 9.
- Results have improved over time at the standard of excellence for English Language Arts at all three grade levels, Mathematics 3, French Language Arts 6 and Science 9.
- As adult literacy studies are not conducted regularly, Grade 9 results in language arts and mathematics are reported annually by the provincial government as indicators of literacy and numeracy. Students who achieve the acceptable standard in these subjects have developed the foundational skills needed to become literate and numerate adults.
- For more information on literacy and numeracy, see *Measuring Up 2009*, part of the Government of Alberta's 2008/2009 annual report, at http://www.finance.alberta.ca/publications/measuring/minann.html.

Notes to table on page 51

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- The Provincial Achievement Tests based on the new social studies program were piloted in 2008/2009. School jurisdictions had a choice between the old and new forms of the test. The 2008/2009 results for Social Studies 6 and 9 are not reported and the targets for 2008/2009 are not applicable.
- Social Studies 6 and 9 are excluded from the aggregated overall results and targets.
- See Endnote B, page 90, for information on assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, pages 93-94.

Percentages of Students in Grades 3, 6 and 9 who Achieved the Standards on Provincial Achievement Tests

	2004/05	2005/06	2006/07	2007/08	2008/09	Targets
Grade 3						
English Language Arts						
excellence	16	14	18	16	18	18
acceptable	82	81	80	80	81	85
Mathematics						
excellence	26	27	23	24	27	31
acceptable	80	82	80	79	80	83
Grade 6						
English Language Arts						
excellence	15	16	20	21	19	20
acceptable	77	79	80	81	82	82
French Language Arts						
excellence	9	11	11	14	16	12
acceptable	85	87	87	88	91	88
Français						
excellence	23	20	18	17	19	21
acceptable	92	95	93	94	93	95
Mathematics						
excellence	18	16	14	16	17	21
acceptable	78	75	74	75	77	80
Science						
excellence	26	28	27	24	25	27
acceptable	80	78	75	75	77	82
Social Studies						
excellence	22	23	22	24	—	n/a
acceptable	78	79	77	78	—	n/a
Grade 9						
English Language Arts						
excellence	14	14	15	15	15	16
acceptable	78	77	78	77	79	80
French Language Arts						
excellence	14	11	13	12	10	13
acceptable	86	83	81	84	82	84
Français						
excellence	17	15	13	12	13	16
acceptable	87	86	82	85	86	87
Mathematics						
excellence	20	17	18	18	19	21
acceptable	68	67	66	66	67	70
Science						
excellence	13	13	15	13	16	15
acceptable	67	67	70	69	72	70
Social Studies						
excellence	18	19	19	19	—	n/a
acceptable	71	73	71	72	—	n/a
Overall						
excellence	18.4	17.9	18.6	18.3	19.2	21.0
acceptable	76.4	76.0	75.5	75.3	76.8	79.1

Source: Alberta Education.

Performance Measures (continued)

Achievement Test Results for FNMI Students in Grades 3, 6 and 9

Discussion

- Overall results for self-identified First Nations, Métis and Inuit (FNMI) students have improved at the acceptable standard in 2008/2009.
- Improvement in English and French Language Arts 6 and in three Grade 9 tests—English Language Arts, Mathematics and Science—accounts for the improvement in the overall results in 2008/2009.
- Overall results for FNMI students at the standard of excellence have been stable over time.
- Overall participation rates for FNMI students have increased over time, primarily because participation in Grade 9 English Language Arts, Mathematics and Science has increased.
- The increase in participation rates contributed to improvement in results in these subjects at the acceptable standard.

Participation Rates for Self-identified FNMI Students in Provincial Achievement Tests *(in percentages)*

	2004/05	2005/06	2006/07	2007/08	2008/09
Grade 3					
English Language Arts	84	84	85	86	85
Mathematics	85	84	85	87	86
Grade 6					
English Language Arts	81	82	81	83	81
French Language Arts	94	100	94	90	96
Français	*	n/a	*	*	*
Mathematics	82	82	81	83	81
Science	83	83	80	82	80
Grade 9					
English Language Arts	67	67	72	71	75
French Language Arts	93	93	84	97	90
Français	n/a	n/a	*	n/a	n/a
Mathematics	68	65	72	71	75
Science	69	67	74	73	77
Overall					
	78	**77**	**79**	**80**	**80**

Source: Alberta Education.

Note: An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test.

Percentages of Self-Identified FNMI Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

	2004/05	2005/06	2006/07	2007/08	2008/09
Grade 3					
English Language Arts					
excellence	6	4	6	6	6
acceptable	69	67	66	66	68
Mathematics					
excellence	10	11	10	10	11
acceptable	65	65	63	62	62
Grade 6					
English Language Arts					
excellence	4	4	6	7	6
acceptable	55	57	59	64	62
French Language Arts					
excellence	2	2	2	3	2
acceptable	88	77	76	74	87
Français					
excellence	*	n/a	*	*	*
acceptable	*	n/a	*	*	*
Mathematics					
excellence	5	4	4	4	5
acceptable	55	49	47	50	51
Science					
excellence	8	9	8	8	8
acceptable	58	55	50	52	52
Social Studies					
excellence	7	6	6	8	—
acceptable	54	54	52	57	—
Grade 9					
English Language Arts					
excellence	3	3	4	3	3
acceptable	48	46	49	47	53
French Language Arts					
excellence	0	7	3	5	2
acceptable	73	76	66	77	69
Français					
excellence	n/a	n/a	*	n/a	n/a
acceptable	n/a	n/a	*	n/a	n/a
Mathematics					
excellence	4	3	4	4	4
acceptable	33	31	33	32	36
Science					
excellence	2	3	3	3	3
acceptable	33	34	38	38	44
Social Studies					
excellence	5	5	5	5	—
acceptable	38	38	41	41	—
Overall					
excellence	5.6	5.2	5.7	5.5	5.8
acceptable	53.3	51.4	51.3	52.0	53.9

Source: Alberta Education.

Notes

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test.
- Most Grades 6 and 9 students in 2008/2009 participated in the pilot of the social studies tests based on the new social studies program, while the other students wrote the test for the old program, which is being phased out. The 2008/2009 results for Social Studies 6 and 9 are not reported and Social Studies 6 and 9 results are excluded from the overall results for all years.
- See Endnote C, Provincial Achievement Tests, pages 93-94.

Performance Measures (continued)

Achievement Test Results for ESL Students in Grades 3, 6 and 9

Discussion

- Overall results for students in English as a Second Language programs have improved over time at both the acceptable and excellence levels.
- Results improved over time at the acceptable standard for Grade 6 English and French Language Arts and for Grade 9 English Language Arts, Mathematics and Science.
- At the standard of excellence, results improved for Grade 3 English Language Arts, for Grade 6 English and French Language Arts and Science and for Grade 9 English Language Arts and Français.
- Overall participation rates of ESL students in provincial achievement tests also have increased over time, primarily because participation in Grade 9 English Language Arts, Français, Mathematics and Science has increased.

Participation Rates for Students in ESL Programs in Provincial Achievement Tests *(in percentages)*

	2004/05	2005/06	2006/07	2007/08	2008/09
Grade 3					
English Language Arts	87	88	86	86	87
Mathematics	87	88	87	88	88
Grade 6					
English Language Arts	85	85	86	87	86
French Language Arts	91	92	92	96	98
Français	98	98	94	100	99
Mathematics	87	86	87	88	88
Science	86	86	86	87	87
Grade 9					
English Language Arts	75	75	80	83	83
French Language Arts	94	92	96	95	98
Français	86	90	95	96	97
Mathematics	80	78	83	86	87
Science	79	77	82	85	86
Overall					
	84	**84**	**85**	**87**	**87**

Source: Alberta Education.

Note

- Participation rates in Social Studies 6 and 9 are not included so that overall participation rates are reported on the same basis as the overall results.

Percentages of ESL Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

	2004/05	2005/06	2006/07	2007/08	2008/09
Grade 3					
English Language Arts					
excellence	9	8	10	9	12
acceptable	74	73	70	70	73
Mathematics					
excellence	18	19	18	18	23
acceptable	73	74	72	71	73
Grade 6					
English Language Arts					
excellence	6	7	10	11	10
acceptable	62	66	70	72	73
French Language Arts					
excellence	3	5	8	5	21
acceptable	74	84	76	79	90
Français					
excellence	30	12	19	19	23
acceptable	92	94	85	93	93
Mathematics					
excellence	14	12	13	14	15
acceptable	70	66	66	68	70
Science					
excellence	13	16	18	17	17
acceptable	67	66	64	66	68
Social Studies					
excellence	12	13	14	16	—
acceptable	68	68	69	70	—
Grade 9					
English Language Arts					
excellence	4	3	5	5	7
acceptable	53	53	60	61	62
French Language Arts					
excellence	12	8	13	3	7
acceptable	73	62	70	66	77
Français					
excellence	10	10	14	4	12
acceptable	81	85	70	74	78
Mathematics					
excellence	21	18	21	20	20
acceptable	58	56	60	62	62
Science					
excellence	12	10	13	11	13
acceptable	51	52	57	57	60
Social Studies					
excellence	11	11	15	13	—
acceptable	52	56	60	62	—
Overall					
excellence	12.1	12.1	13.6	13.5	14.9
acceptable	65.9	65.8	66.3	67.1	68.8

Source: Alberta Education.

Notes

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Most Grades 6 and 9 students in 2008/2009 participated in the pilot of the social studies tests based on the new social studies program, while the other students wrote the test for the old program, which is being phased out. The 2008/2009 results for Social Studies 6 and 9 are not reported and Social Studies 6 and 9 results are excluded from the overall results for all years.
- See Endnote C, Provincial Achievement Tests, pages 93-94.

Performance Measures (continued)

Diploma Examination Results

Rationale

- Student results on Diploma Examinations are a solid indicator of whether high school students are achieving high standards, an important outcome for Alberta's K–12 education system.

Targets

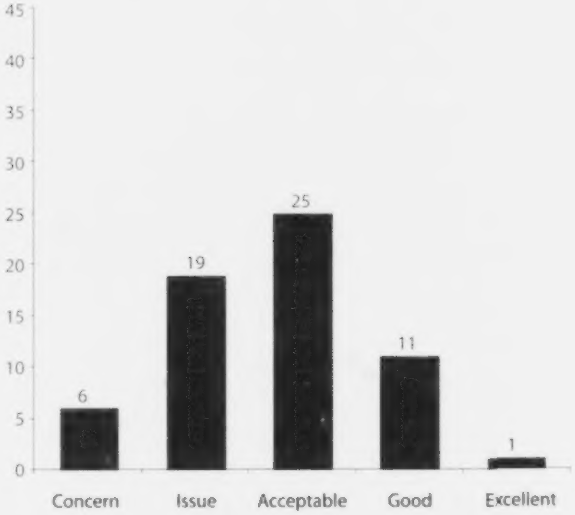
- Targets at the acceptable level were met for Pure Mathematics 30, Applied Mathematics 30 and Social Studies 33.
- Targets for the standard of excellence were met for Pure Mathematics 30, Applied Mathematics 30, Social Studies 33 and Biology 30.

Discussion

- Results at the acceptable level have improved over time for Pure Mathematics 30, Social Studies 33 and Biology 30.
- Results at the standard of excellence have improved over time for Français 30, Pure Mathematics 30 and Social Studies 33.
- The decline in recent years in the overall results at the standard of excellence reflects primarily the decline in English Language Arts 30-1.
- To receive a high school diploma, a student must meet diploma requirements, which include earning credit in an English language arts and a social studies Diploma Examination course.
- More than twice as many school boards have an Issue or Concern overall evaluation on Diploma Examination results at the acceptable standard in 2008/2009 for all subjects combined than have a Good or Excellent overall evaluation. This indicates there are low or declining overall Diploma Examination results at the acceptable standard for many jurisdictions across the province.

Overall Evaluations of 2008/2009 School Board Diploma Examination Results at the Acceptable Standard

(number of boards in each evaluation category)



Source: Alberta Education.

Notes

- Results and evaluations for 2008/2009 were calculated and provided to school authorities in October 2009 for use in preparing their annual education results report on the 2008/2009 school year.
- See Overall Performance of School Boards, page 80, for percentages of boards with an overall evaluation of Good or Excellent on Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95-98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2008/2009 Diploma Examination results at the acceptable standard.

Notes to page 57

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of Diploma Examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported for Social Studies 30 and 33, Pure Mathematics 30, Chemistry 30 and Physics 30, and since 2005/2006 for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- Some students wrote exams for the revised Chemistry 30 and Physics 30 courses in 2008/2009 while others wrote the exams for the old courses. As such, the results in 2008/2009 are not comparable to prior years and the targets set for these courses are not applicable.
- Overall results are a weighted average of results for all subjects. Chemistry 30 and Physics 30 are excluded from overall results.
- See Endnote B, page 90, for information on assessing results relative to targets.
- See Endnote C, Diploma Examinations, pages 94-95.

Percentages of Students Writing Diploma Examinations who Achieved Standards

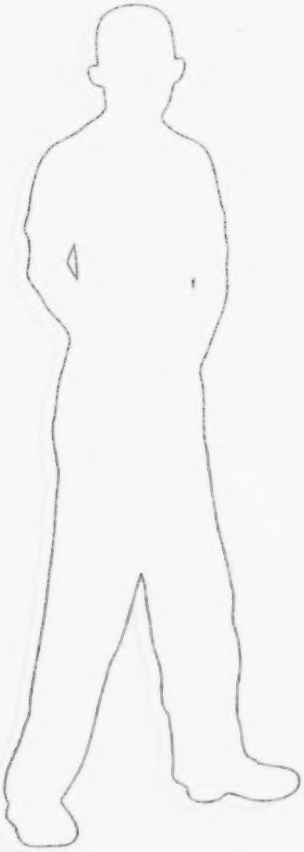
	2004/05	2005/06	2006/07	2007/08	2008/09	Targets
English Language Arts 30-1						
excellence	18	19	19	15	12	19
acceptable	89	88	88	87	86	88
English Language Arts 30-2						
excellence	10	8	10	9	8	10
acceptable	89	86	89	89	88	89
French Language Arts 30						
excellence	19	22	23	24	19	—
acceptable	95	95	96	95	95	—
Français 30						
excellence	16	28	25	25	33	—
acceptable	95	95	97	98	95	—
Pure Mathematics 30						
excellence	26	27	25	26	26	26
acceptable	81	83	81	81	82	82
Applied Mathematics 30						
excellence	22	12	12	11	14	12
acceptable	88	77	78	76	79	78
Social Studies 30						
excellence	24	24	25	21	21	25
acceptable	85	85	86	85	84	87
Social Studies 33						
excellence	18	19	20	19	20	20
acceptable	85	83	85	85	86	85
Biology 30						
excellence	27	26	27	26	27	27
acceptable	82	81	84	82	83	84
Chemistry 30						
excellence	33	37	38	39	—	n/a
acceptable	88	88	89	89	—	n/a
Physics 30						
excellence	28	30	29	32	—	n/a
acceptable	84	84	86	86	—	n/a
Science 30						
excellence	22	17	18	22	21	—
acceptable	88	83	87	89	86	—
Overall						
excellence	**21.2**	**20.7**	**20.9**	**19.4**	**19.1**	—
acceptable	**85.5**	**84.2**	**84.8**	**84.4**	**84.4**	—

Source: Alberta Education.

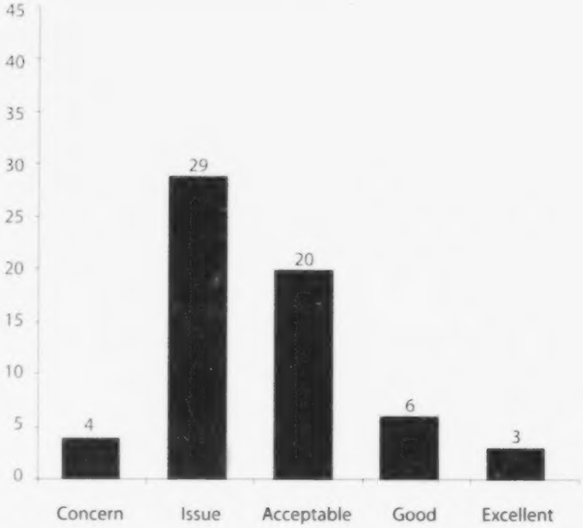
Performance Measures (continued)

Discussion (continued)

- At the standard of excellence, over three times as many school boards have an Issue or Concern overall evaluation on Diploma Examination results in 2008/2009 than have a Good or Excellent overall evaluation. This indicates there are low or declining Diploma Examination results in a majority of Alberta school jurisdictions.
- Overall Diploma Examination results for self-identified First Nations, Métis and Inuit (FNMI) students have been stable over time at the acceptable standard and the standard of excellence, with some variability from year to year.



Overall Evaluations of 2008/2009 School Board Diploma Examination Results at the Standard Of Excellence
(number of boards in each evaluation category)



Source: Alberta Education.

Notes

- Results and evaluations for 2008/2009 were calculated and provided to school authorities in October 2009 for use in preparing their annual education results report on the 2008/2009 school year.
- See Overall Performance of School Boards, page 80, for percentages of boards with an overall evaluation of Good or Excellent on Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95-98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2008/2009 Diploma Examination results at the standard of excellence.

Notes to page 59

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test.
- Equating of Diploma Examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported for Social Studies 30 and 33, Pure Mathematics 30, Chemistry 30 and Physics 30, and since 2005/2006 for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- Some students wrote exams for the revised Chemistry 30 and Physics 30 courses in 2008/2009 while others wrote the examinations for the old courses. As such, the results in 2008/2009 are not comparable to prior years and are not reported.
- Overall results are a weighted average of results for all subjects. Chemistry 30 and Physics 30 are excluded from overall results.
- See Endnote C, Diploma Examinations, pages 94-95.

Percentages of Self-Identified FNMI Students Writing Diploma Examinations who Achieved Standards

Course	2004/05	2005/06	2006/07	2007/08	2008/09
English Language Arts 30-1					
excellence	10	11	10	8	6
acceptable	79	76	79	79	78
English Language Arts 30-2					
excellence	8	5	8	8	4
acceptable	85	81	85	85	83
French Language Arts 30					
excellence	14	13	10	14	15
acceptable	100	88	100	79	85
Français 30					
excellence	n/a	n/a	*	n/a	n/a
acceptable	n/a	n/a	*	n/a	n/a
Pure Mathematics 30					
excellence	14	11	10	11	11
acceptable	63	68	72	68	70
Applied Mathematics 30					
excellence	18	6	8	10	12
acceptable	87	67	68	69	76
Social Studies 30					
excellence	12	13	12	11	11
acceptable	70	70	74	76	74
Social Studies 33					
excellence	11	9	10	11	14
acceptable	76	72	74	79	78
Biology 30					
excellence	15	13	12	16	12
acceptable	70	65	71	69	69
Chemistry 30					
excellence	20	23	20	19	—
acceptable	83	77	80	81	—
Physics 30					
excellence	15	19	22	18	—
acceptable	68	72	70	71	—
Science 30					
excellence	21	7	15	10	15
acceptable	81	77	76	88	80
Overall					
excellence	**12.2**	**9.4**	**10.1**	**10.5**	**9.7**
acceptable	**76.7**	**72.8**	**76.2**	**77.5**	**77.1**

Source: Alberta Education.

Performance Measures (continued)

Discussion (continued)

- Overall Diploma Examination results for students in English as a Second Language (ESL) programs have been stable over time at the acceptable standard and the standard of excellence, with some variability from year to year.

Notes to page 61

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six ESL students wrote the test.
- Equating of Diploma Examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported for Social Studies 30 and 33, Pure Mathematics 30, Chemistry 30 and Physics 30, and since 2005/2006 for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- Some students wrote exams for the revised Chemistry 30 and Physics 30 courses in 2008/2009 while others wrote the exams for the old courses. As such, the results in 2008/2009 are not comparable to prior years and are not reported.
- Overall results are a weighted average of results for all subjects. Chemistry 30 and Physics 30 are excluded from overall results.
- See Endnote C, Diploma Examinations, pages 94-95.

Percentages of English as a Second Language Students Writing Diploma Examinations who Achieved Standards

	2004/05	2005/06	2006/07	2007/08	2008/09
English Language Arts 30-1					
excellence	5	6	5	4	3
acceptable	66	63	63	63	60
English Language Arts 30-2					
excellence	3	2	2	1	1
acceptable	64	60	62	64	61
French Language Arts 30					
excellence	33	*	*	10	24
acceptable	100	*	*	70	76
Français 30					
excellence	*	*	21	10	15
acceptable	*	*	88	90	93
Pure Mathematics 30					
excellence	38	38	36	36	36
acceptable	83	84	80	82	81
Applied Mathematics 30					
excellence	11	8	4	4	4
acceptable	69	53	53	52	53
Social Studies 30					
excellence	15	13	21	17	16
acceptable	76	76	84	80	75
Social Studies 33					
excellence	11	15	17	18	18
acceptable	70	69	74	74	73
Biology 30					
excellence	26	26	27	27	28
acceptable	74	76	75	76	77
Chemistry 30					
excellence	37	39	41	43	—
acceptable	84	84	83	84	—
Physics 30					
excellence	31	36	36	38	—
acceptable	87	81	83	83	—
Science 30					
excellence	12	9	6	14	19
acceptable	68	57	68	59	68
Overall					
excellence	**16.5**	**16.9**	**17.5**	**17.2**	**16.8**
acceptable	**72.3**	**70.0**	**71.5**	**71.6**	**70.1**

Source: Alberta Education.

Performance Measures (continued)

Diploma Examination Participation

Rationale

- Participation in four or more Diploma Examinations reflects the intent of the Alberta Programs of Study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

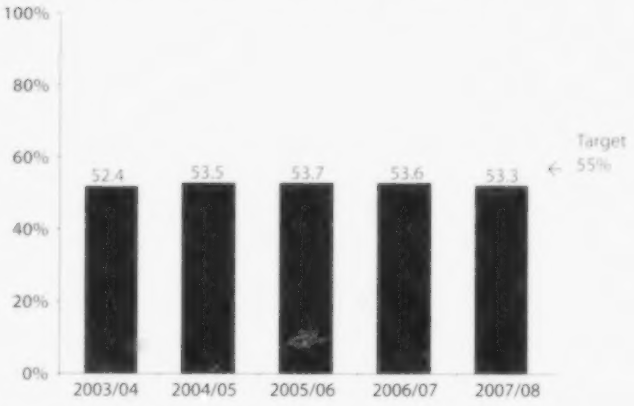
Target

- The target is considered met because the result is within 5% of the target value.

Discussion

- In 2007/2008, 53.3% of students wrote four or more Diploma Examinations.
- Results improved in 2004/2005 and have remained at about the same level in subsequent years.
- The vast majority of students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

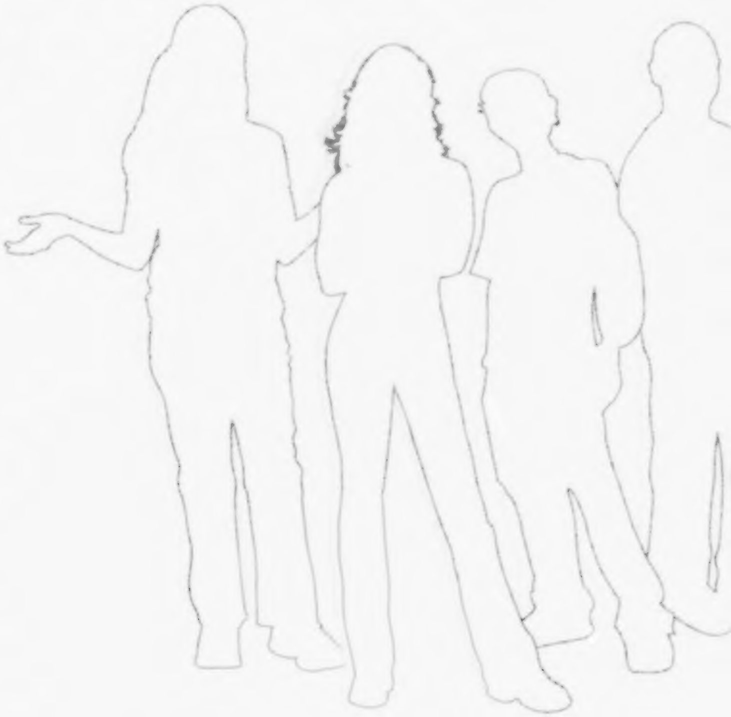
Percentages of Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education.

Notes

- The most current result available for this measure is for the 2007/2008 school year as data for this measure lag a year.
- See Endnote B, page 90, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 95.



Discussion (continued)

- Results for ESL students are slightly lower than overall results in 2007/2008 and have improved over time. The gap between results for FNMI students and for all students remains large.
- The FNMI parent and community engagement initiative was launched in 2008/2009 to encourage FNMI student success.
- The evaluations of school board Diploma Examination participation rates indicate results are low or have declined on this measure for many boards. More boards have an Issue or Concern evaluation than have a Good or Excellent evaluation. These declines are offset in the provincial results by the performance of the province's largest school boards in the major metropolitan areas, which remained stable at the Good or Acceptable level in 2007/2008.

Diploma Examinations Participation Rate for Self-Identified FNMI Students and for ESL Students

(in percentages)

Year	FNMI	ESL
2005/06	17.7	43.2
2006/07	16.0	47.1
2007/08	17.2	50.3

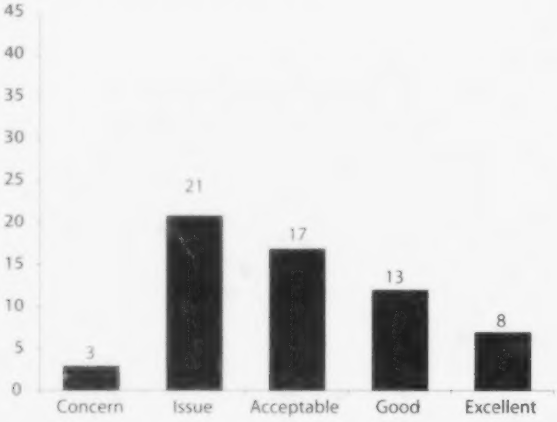
Source: Alberta Education

Notes

- An attrition adjustment is not applied to the FNMI and ESL results because estimates are not available for these specific populations.
- See Endnote C, page 92, for information on the calculation of FNMI and ESL student results.

Overall Evaluations of School Board 2007/2008 Diploma Exam Participation Rates

(number of boards in each evaluation category)



Source: Alberta Education

Notes

- The results and evaluations for 2007/2008 were calculated and reported to school authorities in May 2009 for use in preparing their 2009 – 2012 education plans.
- See Performance of the Education System, page 80, for percentages of boards with an overall evaluation of Good or Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Boards, pages 95-98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2007/2008 Diploma Examination participation rate.

Performance Measures (continued)

Rutherford Scholarships

Rationale

- Students eligible for the Rutherford Scholarship have demonstrated strong academic performance, which is an indicator that they are achieving high standards.

Target

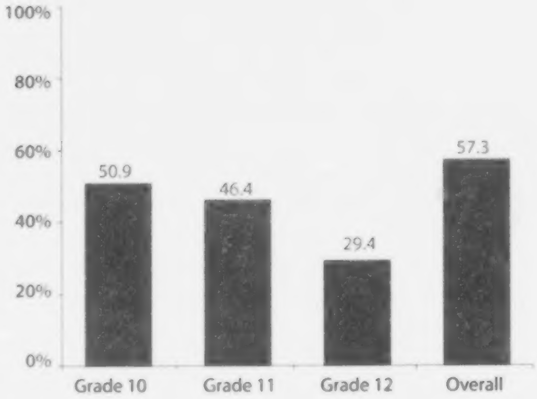
- The basis for calculating this measure changed starting in 2007/2008 so the business plan target of 38% is not applicable.

Discussion

- Over 57% of Grade 12 students in 2007/2008 had marks in high school courses that met the requirements for a Rutherford Scholarship.
- Eligibility based on Grade 12 marks is substantially lower than the other grades because Grade 12 is typically when students write Diploma Examinations.
- Results for FNMI and ESL students are lower than for students overall. The gap is larger for FNMI than for ESL results.
- Funding is provided to school authorities for programs and supports for FNMI and ESL student success.

Reviewed by Auditor General

Percentages of 2007/2008 Grade 12 Students Eligible to Receive a Rutherford Scholarship Throughout High School



Source: Alberta Education.

Notes

- The most recent result available for this measure is for the 2007/2008 school year as data for this measure lag a year.
- Student average marks of 75% or higher in certain high school courses qualify for a Rutherford Scholarship starting in April 2008. Results for prior years were based on average marks of 80% or higher and are not comparable to the 2007/2008 results.
- The measure reports the percentages of Grade 12 students whose marks in certain courses in Grades 10, 11 and 12 met the criteria for a Rutherford Scholarship, not the percentages who received the scholarship. In order to receive a Rutherford Scholarship, students must enrol in a post-secondary program and apply for the scholarship.
- For more information, see Endnote C, Rutherford Scholarship Eligibility, page 95.

Overall Rutherford Scholarship Eligibility for Grade 12 Self-Identified FNMI Students and for Grade 12 ESL Students

Year	FNMI	ESL
2007/08	29.0	46.3

Source: Alberta Education.

Note

- See Endnote C, page 92, for information on the calculation of results for FNMI and ESL students.

Preparation of Children for School

Rationale

- Early Childhood Services (ECS) programs are designed to ensure that children start school ready to learn. The ECS participation rate is an indicator that Alberta children are prepared for school.

Target

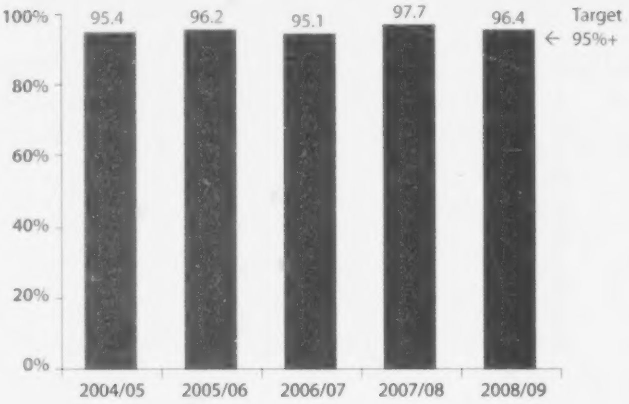
- The target was met.

Discussion

- Enrolment data indicates over 96% of Alberta children participated in ECS programs before entering Grade 1 in 2008/2009, similar to results in recent years.
- The vast majority of parents in Alberta choose to enrol their children in ECS programs to help prepare them for school, even though attending ECS programs is not mandatory.

Reviewed by Auditor General

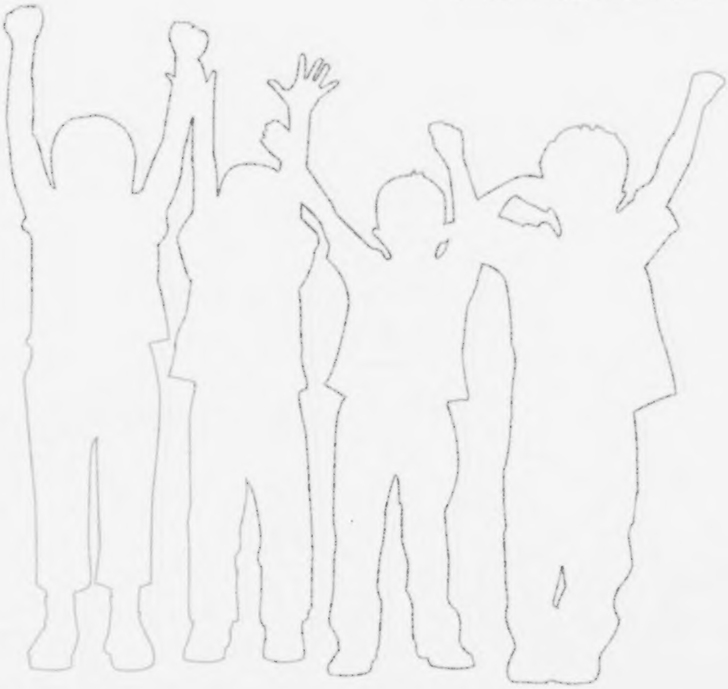
Participation Rate of Grade 1 Students in Early Childhood Services (ECS) Programs in a Prior Year



Source: Alberta Education.

Notes

- ECS programs include Kindergarten as well as a variety of programs for children with special needs as young as two and a half.
- The methodology was updated in 2008/2009 to apply a consistent definition of Alberta student and prior years' results were restated. See Endnote C, page 92, for the definition of Alberta student.
- See Endnote C, page 95, Participation in Early Childhood Services.



Performance Measures (continued)

Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates high school students are prepared for further education and training.

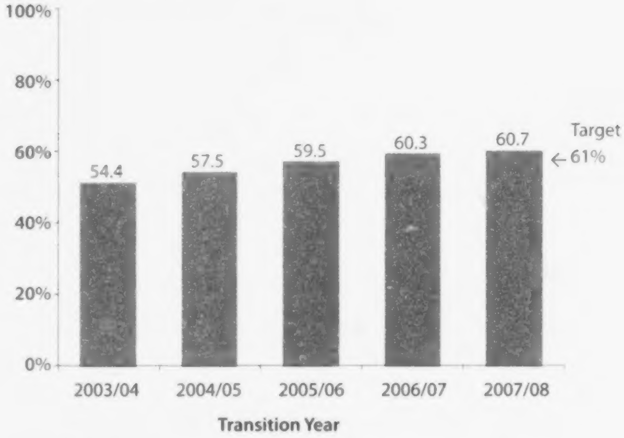
Target

- The target is considered met because the result is within 5% of the target value.

Discussion

- In 2007/2008, nearly 61% of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- Both the four-year and the six-year transition rates have increased over time.
- The increases reflect expanded capacity at post-secondary institutions as well as understanding on the part of Alberta youth that post-secondary education or apprenticeship training is important for their future success.
- The results indicate a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10



Source: Alberta Education.

Notes

- The most recent results are for 2007/2008 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada and for students who attend post-secondary programs outside the province using estimates from the Ministry of Advanced Education and Technology.
- See Endnote B, page 90, for information on assessing target achievement.
- See Endnote C, High School to Post-Secondary Transition Rates, page 95.

Discussion (continued)

- Results for ESL students are similar to the provincial results, while there is a gap between the results for FNMI students and results for all students.
- Strategies to improve FNMI student success are being implemented in schools throughout the province, including improving the transition of students from one level of education to the next.
- The evaluations of school board post-secondary transition rates indicate results have improved in many school boards throughout the province—40 have an overall evaluation of Good or Excellent and many fewer have an Issue or Concern evaluation.

Six-year High School to Post-Secondary Transition Rate for Self-Identified FNMI Students and for ESL Students

Year	FNMI	ESL
2007/08	38.5	60.0

Source: Alberta Education.

Notes

- An attrition adjustment is not applied to the FNMI and ESL results because estimates are not available for these specific populations.
- See Endnote C, page 92, for information on the calculation of FNMI and ESL student results.

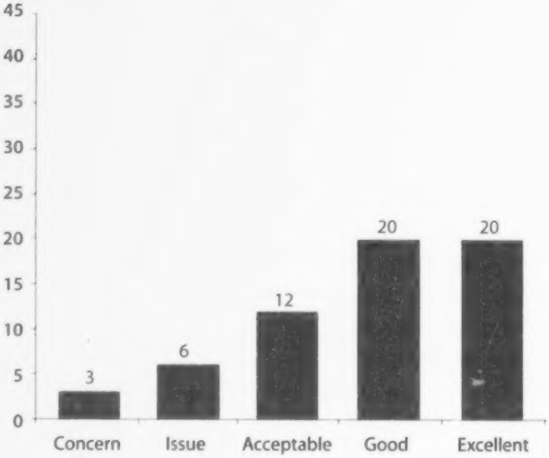
Percentages of Students who Enrol in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate / Year		6 Year Rate / Year	
1998/99	32.0%	2001/02	54.4%	2003/04
1999/00	32.8%	2002/03	57.5%	2004/05
2000/01	34.0%	2003/04	59.5%	2005/06
2001/02	37.0%	2004/05	60.3%	2006/07
2002/03	39.5%	2005/06	60.7%	2007/08
2003/04	40.7%	2006/07	—	
2004/05	40.3%	2007/08	—	

Source: Alberta Education.

Overall Evaluations of 2007/2008 School Board Post-secondary Transition Rates

(number of boards in each evaluation category)



Source: Alberta Education.

Notes

- Results and evaluations for 2007/2008 were calculated and provided to school authorities in May 2009 for use in preparing their 2009 - 2012 education plans.
- See Performance of the Education System page 80, for the percentages of school boards with an overall evaluation of Good or Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall School Board Performance, pages 95-98, for information on the methodology used to evaluate school board results and for the percentage of students represented in each evaluation category for the 2007/2008 post-secondary transition rate.

Performance Measures (continued)

Preparation for Employment

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students are prepared to enter the work place, an important outcome of the K-12 system.

Target

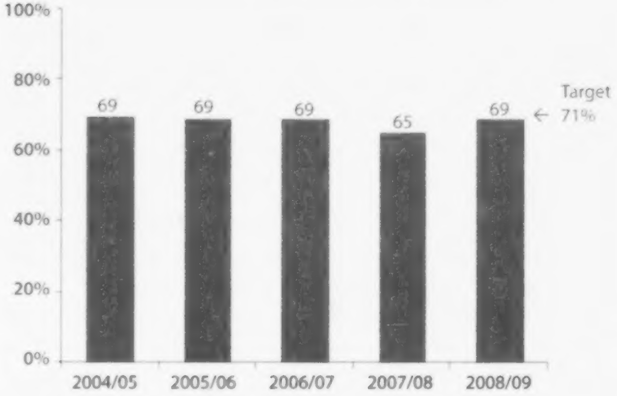
- The target is considered met because the result is within 5% of the target value.

Discussion

- Overall survey results in 2008/2009 indicate 69% of parents, teachers and the public were satisfied that students are taught attitudes and behaviours that will make them successful at work after high school.
- Overall satisfaction has been fairly stable over time, returning to prior levels in 2008/2009 after declining in 2007/2008.
- Satisfaction of teachers and parents continues to be higher than public satisfaction.
- First Nations, Métis and Inuit (FNMI) parent satisfaction is similar to that of all parents.
- Basic employability skills such as working with others, creative and critical thinking and communication are included in all courses and grade levels. Specific courses that focus on workforce skills also are offered, such as Career and Technology Studies (CTS) and Knowledge and Employability occupational courses.
- The CTS program is undergoing a major revision to provide more focused opportunities for students to explore careers. Revised CTS courses have been organized into five career areas. Courses in two of these areas—Business Administration, Finance and Information Technology (BIT) and Trades, Manufacturing and Transportation (TMT)—are being implemented in September 2009.
- Work Experience courses and the Registered Apprenticeship Program also enable students to gain workplace skills while in high school.

Reviewed by Auditor General

Overall Satisfaction of Parents, Teachers and the Public that Students are Taught Attitudes and Behaviours that will make them Successful at Work when they Finish School



Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Overall satisfaction rates are the average of satisfaction rates for each respondent group. See table below for results by respondent group and Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote B, page 90, for information on assessment of target achievement.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
Parents (ECS-12)	74	76	75	67	73
Teachers	86	83	86	82	85
Public	48	48	46	46	50
Overall	**69**	**69**	**69**	**65**	**69**

FNMI Survey Results *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
FNMI Parents (ECS-12)	—	—	74	68	76

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Surveys of First Nations, Métis and Inuit (FNMI) parents began in 2006/2007.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Preparation for Citizenship

Rationale

- Parents, teachers and students—groups that have direct experience with schools—are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

Target

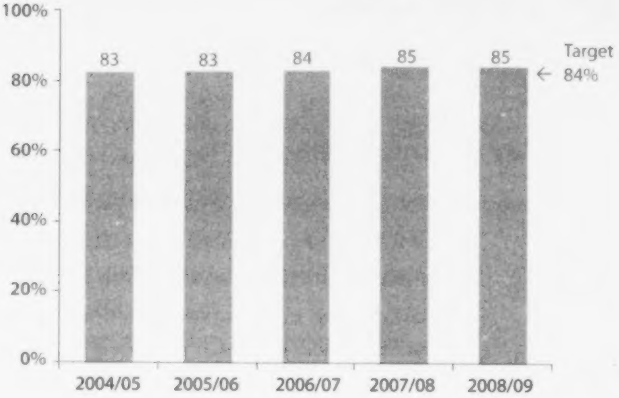
- The target was met.

Discussion

- Overall survey results in 2008/2009 indicate 85% of high school students, parents and teachers agreed that students model the characteristics of active citizenship.
- Results overall and for each respondent group have been high and stable over time.
- Teacher results have been consistently higher than those of parents and students.
- Surveys of First Nations, Métis and Inuit (FNMI) parents and high school students indicate satisfaction of FNMI parents and students has been similar to that of all parents and students.
- The new Social Studies Program, which is being implemented in Alberta schools, places increased emphasis on developing citizenship skills.

Reviewed by Auditor General

Overall Agreement of Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship



Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- For all respondent groups, percentages reported are averages of agreement levels that students:
  - help each other
  - respect each other
  - are encouraged to get involved in activities that help people in the community
  - are encouraged to try their best
  - follow the rules.
- Overall agreement rates are the average of agreement rates for each respondent group. See table below for results by respondent group and Endnote A, page 88, for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	78	78	78	81	79
Parents (ECS – 12)	81	81	82	82	82
Teachers	90	90	91	92	93
Overall	**83**	**83**	**84**	**85**	**85**

FNMI Survey Results *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	—	—	74	75	76
Parents (ECS – 12)	—	—	79	80	79

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Surveys of First Nations, Métis and Inuit parents and high school students began in 2006/2007.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

GOAL 3:
Highly Responsive and Responsible Education System

Key Accomplishments

Outcome: The education system at all levels demonstrates effective working relationships

International Initiatives and Achievement

Globalization is transforming societies throughout the world. International and intercultural knowledge, skills and awareness help students live and work effectively with others from around the world. By fostering global understanding, international education plays a key role in preparing students for globalization.

Alberta builds and establishes cooperative relationships with other governments and supports international education programs of benefit to students and educators. By promoting its education leadership internationally, Alberta attracts labour and knowledge, brings in economic benefits and creates international education opportunities. In 2008/2009 the department: *[Strategy 3.13]*

- developed and distributed *A Guide to International School Partnership*, a school resource on how to develop and sustain partnerships with international schools
- maintained agreements and relations with Australia, China, Germany, Japan, Mexico, Spain, the United Kingdom and Ukraine to enable international education projects and initiatives such as international language and culture advisors, student and teacher exchanges and school twinnings
- in concert with school jurisdictions, post-secondary institutions and the Ministry of Advanced Education and Technology, implemented Study in Alberta education marketing events in Korea, China, Mexico, and Brazil, and launched a promotional video
- worked collaboratively with the federal government and other provinces and territories to build and launch the Education au/in Canada brand.

There is growing interest around the world in Alberta's high performing education system. *[Strategy 3.13]* In 2008/2009:

- the ministry hosted 12 delegations from the following eight countries interested in learning about the province's K–12 system: Afghanistan, Germany, Malaysia, Norway, Peru, Spain, Trinidad and Tobago and the United Kingdom
- for the first time a school outside the province graduated a class of students with Alberta High School Diplomas—about 30 students attending the International School of Macao successfully completed Alberta's High School Diploma requirements.

Outcome: The education system at all levels demonstrates effective working relationships (continued)

Inter-provincial Collaboration

Alberta works with other provinces and territories within the Council of Ministers of Education, Canada (CMEC) to enhance education across Canada. In 2008/2009: *[Strategy 3.12]*

- the department led an Alberta Aboriginal delegation to the CMEC Aboriginal Summit
- Alberta provided support to the CMEC priority on literacy by being a host site for the Pan-Canadian Literacy Forum held in April 2008 and initiated development of a provincial literacy framework
- the department supported the preparation of professional development materials using material from the Forum archived online and participated in the CMEC Literacy Expert Advisory Group.

Currently, across Canada, there is variation in teacher certification requirements with respect to scope of practice, currency of successful teaching experience and evidence of language proficiency. Canada's Premiers agreed to amend the *Agreement on Internal Trade* to ensure full labour mobility for teachers by April 1, 2009. In order to remove barriers to teacher mobility and meet the requirements of the revised *Agreement on Internal Trade*, in 2008/2009 the department: *[Strategy 3.5]*

- established four avenues for certification of applicants from outside the province that address the recognition of teacher certification from all provinces and ensure Alberta's high standards for qualified teachers remain intact
- continued to work with other provinces to develop a Canadian standard for evaluating all foreign applicants to ensure consistency in evaluation of applications from teachers prepared and certificated in international settings.

Improving Efficiency

The department is working with school jurisdictions to identify processes and regulatory requirements that could be eliminated or modified without reducing the performance of the education system. In 2008/2009, the department: *[Strategy 3.11]*

- reviewed current school jurisdictions' budgeting processes and financial monitoring to help build financial capacity for trustees and superintendents.
- reviewed school bus safety in cooperation with the Ministry of Transportation
- completed a summary of transportation funding in other provinces and countries
- worked with school jurisdictions and First Nations in northern Alberta on a coordinated plan to provide transportation for northern participants to WorldSkills 2009 in Calgary.

Key Accomplishments (continued)

A Collaborative Approach to Funding

Maintaining equitable funding is essential to the education system's performance. *[Strategy 3.7]* In 2008/2009, the department worked with school jurisdictions to fulfill government's commitment to ensure funding was available to provide teacher salary increases based on Alberta's Average Weekly Earnings Index. School jurisdictions received grant rate increases of 4.53% for the 2008/2009 school year, equivalent to the increase in the index.

The department established a Strategic Planning Committee with the Association of School Business Officials of Alberta which will use a consistent approach to discuss issues related to funding, business operations and practices, governance and data collection.

The Provincial Approach to Student Information

The ministry is developing the Provincial Approach to Student Information (PASI) to manage student information more effectively and efficiently across the K–12 system through a collaborative effort with school authorities. In 2008/2009: *[Strategy 3.10]*

- the process for real-time enrolment transactions was designed
- the process to engage student information system (SIS) providers began
- a structure to support the ongoing interaction of all stakeholders with PASI in preparation for the 2010 implementation phase was developed.

Outcome: The education system at all levels demonstrates leadership, innovation and continuous improvement

Public and Youth Engagement in Education

Albertans had opportunities to shape the future of education in the province through a number of ministry initiatives in 2008/2009: *[Strategies 3.2 and 3.9]*

- *Inspiring Education: A Dialogue with Albertans* was launched to involve Albertans in discussions about how education in Alberta can help tomorrow's students find their passions and prepare for success in the future. Focused conversations were held with various social agencies, youth and other groups, and planning for sessions to be held throughout the province in spring 2009 and through online moderated discussions was completed.
- Asking for students' input and taking action on their ideas will move us toward creating more actively engaged citizens and a stronger education system in our province. *Speak Out – Alberta Student Engagement Initiative* was launched, 38 youth forums were held across the province, including two forums for Aboriginal Youth, and planning for the first annual student conference in spring 2009 was completed. An interactive website launched in November 2008 has been very popular with youth throughout the province. Between November 2008 and March 31, 2009, there were 754 users, with a total of 3,756 posts on 192 topics. Discussion board views totaled 59,735.
- Alberta youth also were given the opportunity to apply for a position on the Minister's Student Advisory Council where they will participate in discussions and act as representatives of the *Speak Out* initiative in their schools and communities.

Outcome: The education system at all levels demonstrates leadership, innovation and continuous improvement (continued)

Building and Improving School Facilities

Albertans want schools in their local neighborhoods, where children live and learn. With technical support from the Ministry of Infrastructure, the department reviews school board capital plans to determine where to build schools, where to locate modular classrooms and which schools need to be modernized. In 2008/2009, work included: *[Strategy 3.3]*

- completing 12 new schools with capacity for 4,650 students
- adding 106 modular classrooms
- initiating construction of the first 18 schools in Calgary and Edmonton under the new Alberta-made public-private partnership approach
- approving core designs for middle schools, which will be used for constructing 4 of the 14 schools in the second phase of this initiative
- announcing a new school to replace Ernest Manning School in Calgary.

Fostering Improvement through Accountability

Albertans expect their schools to demonstrate continuous improvement. Results and evaluations provided by the department enable school authorities and schools to know how well they are performing and to report consistent, accurate information on their performance to the public. This information is the focus of discussions between department staff and school authorities. It also helps school authorities and schools identify areas for improvement, develop initiatives to improve results and improve results reporting. In 2008/2009, the department's work in this area included: *[Strategy 3.6]*

- monitoring school jurisdiction Accountability Pillar results over time and interacting with school jurisdictions to help build their capacity for continuous improvement
- providing an online clearinghouse of resources to help school authorities develop and implement robust strategies designed to improve results
- developing drilldown capability so that school authorities and schools can access student results on a variety of student populations, e.g., Aboriginal, English as a Second Language, home education, male/female, special education
- extending participation in the Accountability Pillar to accredited-funded private schools that accepted a higher level of provincial funding
- administering the Accountability Pillar Surveys in these private schools for the first time.

In the 2008/2009 surveys, overall nearly 73% of parents, teachers, school board members and the public were satisfied that Alberta's education system is accountable to the public, up from just over 66% in 2004/2005. It is noteworthy that almost 74% of FNMI parents were satisfied in 2008/2009 compared to about 68% of parents overall.

Key Accomplishments (continued)

Value Added School Reviews

The department continued to work collaboratively with school boards and school administrators in conducting school reviews to identify ways for improving student success. In 2008/2009 the department completed and distributed the *Value Added School Review Field Guide* to superintendents to help school boards conduct collaborative school reviews in a manner that best meets their local needs. *[Strategy 3.4]*

Collaborative Research for Improved Student Learning

Alberta is working with education stakeholders on a collaborative approach to research that will provide for informed decision-making about the education system and student learning. In 2008/2009 the department hosted *[Strategy 3.4]*:

- an education research symposium, entitled *From Research to Action*, to identify opportunities for further collaborative research on continuous improvement to prepare our children for the future
- four provincial research seminars with world-renowned investigators to learn from their research to support the best possible educational outcomes for Alberta students.

Addressing Enrolment Growth and Teacher Supply

Student population and teacher demand forecasting is valuable for department and school board planning. The student and teacher projection model was enhanced in 2008/2009 to respond to demographic shifts in student population. Predictions generated by the model show that Alberta's student population will continue to increase and challenge teacher supply regardless of the economic outlook.

Together with stakeholders, the department developed the *Education Sector Workforce Planning Framework for Action* to address the workforce planning challenges in the education system. Key strategies in the framework address the following themes: *[Strategy 3.5]*

- attracting individuals to a career in teaching
- developing new and experienced teachers to support 21st century learning
- retaining skilled and experienced teachers and school leaders to reduce attrition and to meet workforce needs.

Outcome: The education system at all levels demonstrates leadership, innovation and continuous improvement (continued)

Communicating the Success of the Education System

Timely and accurate information enables the public to understand the success of Alberta's K–12 system *[Strategy 3.1]* and enables school authorities to make improvements to the education programs they provide to students in their communities.

The Minister held a news conference in October 2008 to highlight education system results. He also presented the Minister's Education Leadership Recognition Awards for high achievement or significant improvement to school boards throughout the province and announced the recipients through news releases.

The Minister's newsletter, *Thinking Outside the Books*, communicated with the public about success stories in education and provided information on major education system initiatives. The Deputy Minister's monthly newsletter, *In the Loop*, provided regular updates to school jurisdiction administrators on ministry initiatives.

The annual report, along with other education system accountability information, was provided in CD-ROM format for the first time in September 2008. This enabled more extensive communication of education system results to stakeholders and the public. The CD, along with the annual report brochure and a brochure on education system performance, was distributed to all schools.

In addition, in 2008/2009 the ministry:

- responded to nearly 2,800 Alberta Connects online inquiries about education
- issued 27 news releases on a wide variety of topics, including:
  - teacher excellence awards
  - Alberta student results on international assessments
  - funding announcements
  - opportunities for public involvement
  - school construction projects
  - new Outreach programs for youth
  - supports for students with vision loss.

Performance Highlights

Education system results for 2008/2009 for Goal 3, highlighted below and discussed on the pages that follow, reflect the cumulative impact of investment of resources and effort over time on the part of government, school authorities, parents, teachers and students.

Target Achievement
- ✓ Target met
- ✓✓ Target exceeded
- ✗ Target not met
- n/a No target set for 2008/09 (insufficient data or new measure for 2008 – 2011)

Trend
- ↑ Improved performance
- ~ No significant change in performance
- ↓ Performance decline
- n/a Insufficient data to determine a trend

Goal 3: Highly responsive and responsible education system

in percentages

Outcomes	Performance Measures	Target 2008/09	Current Result	5-Year Trend
The education system at all levels demonstrates effective working relationships	**Overall satisfaction of parents, teachers, students, school board members and the public that their input is considered, respected and valued by the school, jurisdiction and province**	61	62 ✓	~
The education system at all levels demonstrates leadership, innovation and continuous improvement	Overall satisfaction of parents, teachers and school board members that the leadership at all levels combined (school, jurisdiction and provincial) effectively supports and facilitates teaching and learning	73	76 ✓	↑
	Overall perception of parents, teachers and school board members that Alberta's education system has improved or stayed the same in the last three years	73	75 ✓	↑
	Percentages of school boards receiving overall evaluations of Good or Excellent on accountability measures	n/a	Percentages of jurisdictions* • increased on 8 of 15 measures • maintained on 1 measure • declined on 6 measures	

*Trend information is based on three years of evaluations for survey measures and four years of evaluations for other measures.

Targets are considered met if the result is within 5% of the target value.
Significant difference is considered in assessing trends over time for all measures.
See Endnotes A and B for detailed information on assessing trends over time and target achievement.

Performance Measures

Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K–12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

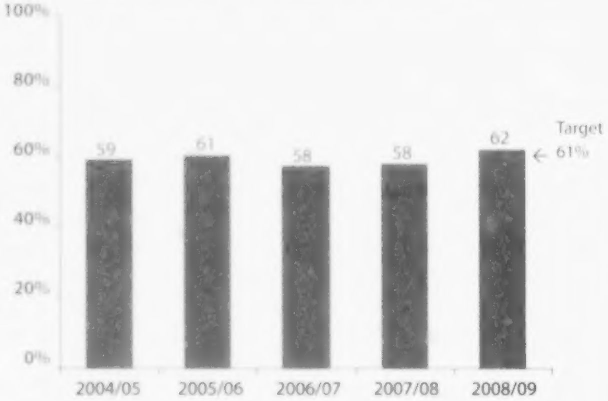
Target

- The target was met.

Discussion

- Overall, in the 2008/2009 provincial surveys, 62% of high school students, parents, teachers, school board members and the public were satisfied with their input into education at the school, jurisdiction and provincial levels.
- Overall satisfaction has been relatively stable over time.
- Satisfaction levels have varied among respondent groups, with public satisfaction consistently lower than results for the other groups. The public typically has less familiarity and involvement with education than other respondent groups. This may affect results.
- Satisfaction levels within respondent groups have improved over time for high school students, teachers and the public, and have declined for school board members.
- The marked increase in student satisfaction in 2008/2009 may be related to the student engagement initiative, which involved establishing an ongoing interactive website and a student advisory committee to the Minister as well as meetings with students around the province. Public consultations launched in 2008/2009 on special education and on a 20-year vision for the K–12 education system may have contributed to improved public satisfaction.

Overall Satisfaction of Students, Parents, Teachers, School Board Members and the Public that their Input is Considered, Respected and Valued by the School, Jurisdiction and Province



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
High School Students	73	68	66	68	78
Parents (ECS–12)	56	58	55	59	60
Teachers	56	60	59	62	65
School Board Members	67	72	62	56	56
Public	44	45	45	44	51
Overall	**59**	**61**	**58**	**58**	**62**

Source: Alberta Education: CCI Research Inc.: 2004 - 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Students were asked about their satisfaction that their input into decisions at their school is being considered.
- School board members were asked about their satisfaction that their input into the education of students is being considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that:
  - their input into decisions at school is being considered
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that:
  - their input into the education of students is considered by the school
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 88, for information on averaging results within and across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Performance Measures (continued)

School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K–12 education system and to improve student programs and achievement.

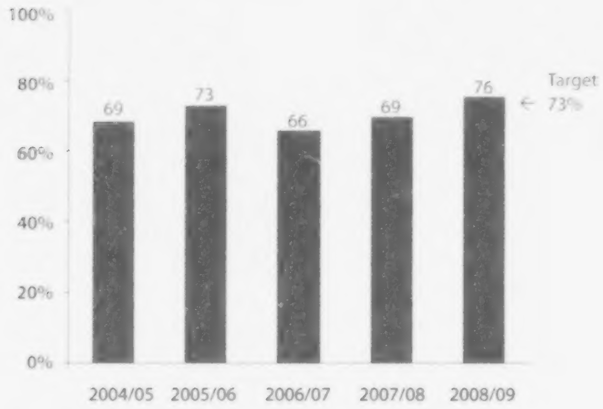
Target

- The target was met.

Discussion

- Survey results in 2008/2009 indicate that overall 76% of parents, teachers and school board members were satisfied with leadership at all levels of the K–12 system.
- Overall satisfaction has improved over time, with some year to year fluctuations.
- Teacher and parent satisfaction levels with leadership at the provincial level have increased over time.
- School board member satisfaction with leadership at the provincial level returned to previous levels, after a substantial decline in 2006/2007.
- Satisfaction with leadership at the provincial level is sensitive to department actions related to the K–12 education system. In 2008/2009 the Minister launched major public consultations with Albertans on future directions of the education system overall and for special education.
- Satisfaction with leadership is consistently highest at the school level, likely reflecting parents' and teachers' positive and regular contact with the school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Leadership at all Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning



Survey Results by Level and Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
At the School Level					
Parents (ECS–12)	85	86	87	85	87
Teachers	87	87	86	86	90
Overall	**86**	**86**	**86**	**85**	**88**
At the Jurisdiction Level					
Parents (ECS–12)	—	75	74	72	82
Teachers	72	74	77	81	83
Overall	**72**	**75**	**75**	**77**	**82**
At the Provincial Level					
Parents (ECS–12)	55	63	56	56	60
Teachers	33	44	45	55	63
School Board Members	73	75	57	63	72
Overall	**53**	**60**	**52**	**58**	**65**
At All Levels Combined (School, Jurisdiction, Provincial)					
Parents (ECS–12)	70	75	72	71	77
Teachers	64	68	69	74	79
School Board Members	73	75	57	63	72
Overall	**69**	**73**	**66**	**69**	**76**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- Overall satisfaction at each level (school, jurisdiction, provincial), is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall satisfaction at each level. See Endnote A, page 88, for information on averaging results within and across respondent groups and across levels.
- Parents were not asked about jurisdiction level leadership in 2004/2005.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

K–12 System Improvement

Rationale

- Improving education for students is an important outcome of the K–12 education system.

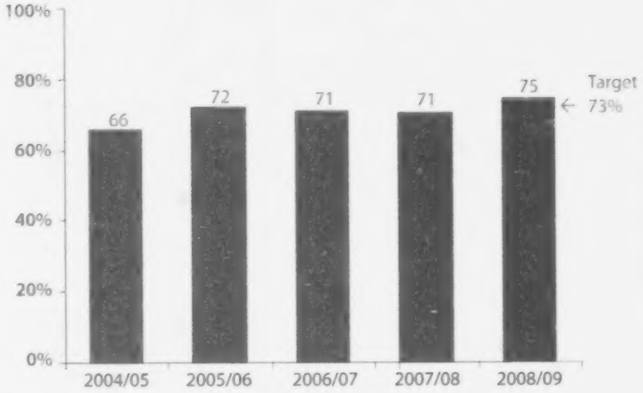
Target

- The target was met.

Discussion

- Overall survey results in 2008/2009 indicate 75% of parents, teachers and school board members think that Alberta's K–12 education system has improved or stayed the same in the last three years.
- Since 2004/2005 most of the increase in overall results is accounted for by the substantial increase in results for teachers.
- Results for parents have increased moderately over time, while results for school board members have been relatively constant.
- Results have been consistently higher for school board members than for parents and teachers.
- Significant percentages of parents (13%) and teachers (9%) answering Don't Know, Not Applicable or not responding in the 2008/2009 surveys affected results.
- When asked about improvement in their own school (parents and teachers) or jurisdiction (school board members), rather than about improvement in Alberta's K–12 education system in general, overall results were more positive at 83% in 2008/2009 and have increased from 74% in 2004/2005.

Overall Percentage of Parents, Teachers and School Board Members Indicating that Alberta's K–12 Education System has Improved or Stayed the same in the last Three Years



Survey Results by Group *(in percentages)*

Respondent Group	2004/05	2005/06	2006/07	2007/08	2008/09
Parents (ECS–12)	63	66	62	61	69
Teachers	55	66	67	69	74
School Board Members	81	85	85	82	83
Overall	**66**	**72**	**71**	**71**	**75**

Source: Alberta Education: CCI Research Inc.: 2004 – 2007, 2009; R.A. Malatest & Associates Ltd.: 2008.

Notes

- The overall percentage indicating Alberta's K–12 education system has improved or stayed the same in the last three years is the average of the percentage for each respondent group. See Endnote A, page 88 for information on averaging results across respondent groups.
- See Endnote A, pages 87-89, for information on surveys conducted for Alberta Education.

Performance Measures (continued)

Performance of the Education System

Rationale

- As part of the accountability component of the Renewed Funding Framework, school board results on a required set of measures are evaluated on achievement and improvement and combined to arrive at an overall evaluation. Boards report these evaluations and implement strategies to address low or declining results. The percentages of school boards with overall evaluations of Good or Excellent provide an indication of how well the education system is performing.

Target

- No targets were set for 2008/2009 as this measure was under development in the 2008 – 2011 business plan.

Discussion

- The department calculates an overall evaluation of each school board's results on accountability measures using a consistent methodology based on five levels: Excellent, Good, Acceptable, Issue and Concern. Each year, each school board's results are evaluated on the same measures, in the same way and at the same time.
- The percentage of boards with overall evaluations of Good or Excellent has increased over time on 6 of the 7 survey measures, while the percentage for preparation for work has declined.
- The percentage of boards with an overall evaluation of Good or Excellent increased substantially for provincial achievement tests in 2009. It also increased for the dropout rate after declining in 2008, but it remains below earlier years' results.
- The percentage of boards with overall evaluations of Good or Excellent has declined for high school completion rates, diploma examination results and participation rates.
- The overall evaluation of provincial results for 2009 is provided on the next page.

Percentages of School Boards Receiving Overall Evaluations of Good or Excellent on Accountability Measures

School Board Performance by Measure		Fall 2006	Fall 2007	Fall 2008	Fall 2009
Goal One	Overall Quality of Education	—	60	69	79
	Broad Program of Studies	—	47	61	69
	Safe and Caring Schools	—	63	79	89
	Drop Out Rate	61	66	39	45
	High School Completion Rate				
	3-year rate	48	43	48	47
Goal Two	Provincial Achievement Tests				
	Acceptable	18	19	21	44
	Excellence	23	34	36	37
	Diploma Examinations				
	Acceptable	20	26	23	19
	Excellence	43	42	32	15
	Diploma Exam Participation Rate				
	4+ Exams	43	43	36	34
	Rutherford Scholarship Eligibility Rate	69	72	65	—
	Post-Secondary Transition Rate				
	4-year rate	68	78	—	—
	6-year rate	—	—	66	66
	Work Preparation	—	60	85	56
	Citizenship	—	50	76	85
Goal Three	Parental Involvement	—	52	50	68
	School Improvement	—	73	65	85

Source: Alberta Education

Notes

- Overall evaluations are the combination of the achievement evaluation (results compared to standards) and the improvement evaluation (results compared to past performance). Four years of results are used to calculate evaluations.
- The results are based on the number of public, separate and francophone school boards on an equal basis, not weighted by the size of boards' student populations.
- Alberta Education conducts annual surveys of students, parents and teachers for reporting on the seven survey measures that are part of school jurisdiction accountability. The survey measures were not evaluated in 2006 as there were insufficient years of data available.
- Provincial Achievement Tests in 2009 exclude Social Studies 6 and 9.
- Diploma Examinations in 2009 exclude Chemistry 30 and Physics 30.
- An overall evaluation is not available in 2009 for Rutherford scholarship eligibility because the basis for calculating this measure has changed (see page 64).
- The 6-year post-secondary transition rate replaced the 4-year rate as the jurisdiction accountability measure in 2008. Overall evaluations are not available for the 6-year rate in 2006 and 2007 or for the 4-year rate in 2008 and 2009.
- See Endnote C, Overall Performance of School Boards, pages 95-98.

Provincial Accountability Pillar Overall Summary
October 2009

Government of Alberta ■
Education

Goal	Measure Category	Measure Category Evaluation	Measure	Alberta			Measure Evaluation		
				Current Result	Prev. Year Result	Prev. 3 Year Average	Achievement	Improvement	Overall
Goal1: High Quality Learning Opportunities for All	Safe and Caring Schools	Good	Safe and Caring	**86.9**	85.1	84.6	High	Improved Significantly	Good
	Student Learning Opportunities	Good	Program of Studies	**80.3**	79.4	78.7	High	Improved Significantly	Good
			Education Quality	**89.3**	88.2	87.8	High	Improved Significantly	Good
			Dropout Rate	**4.8**	5.0	4.9	Intermediate	Maintained	Acceptable
			High School Completion Rate (3 yr)	**70.7**	71.0	70.6	Intermediate	Maintained	Acceptable
Goal 2: Excellence in Learner Outcomes	Student Learning Achievement (Grades K–9)	Good	PAT: Acceptable	**76.8**	75.3	75.6	Intermediate	Improved Significantly	Good
			PAT: Excellence	**19.2**	18.3	18.3	High	Improved Significantly	Good
	Student Learning Achievement (Grades 10–12)	n/a	Diploma: Acceptable	**84.4**	84.4	84.5	Intermediate	Maintained	Acceptable
			Diploma: Excellence	**19.1**	19.4	20.3	Intermediate	Declined Significantly	Issue
			Diploma Exam Participation Rate (4+ Exams)	**53.3**	53.6	53.6	Intermediate	Maintained	Acceptable
			Rutherford Scholarship	**57.3**	56.8	55.8	Intermediate	n/a	n/a
	Preparation for Lifelong Learning, World of Work, Citizenship	Good	Transition Rate (6 yr)	**60.7**	60.3	59.1	High	Improved Significantly	Good
			Work Preparation	**79.6**	80.1	78.1	High	Improved Significantly	Good
			Citizenship	**80.3**	77.9	77.1	High	Improved Significantly	Good
Goal 3: Highly Responsive and Responsible Ministry	Parental Involvement	Good	Parental Involvement	**80.1**	78.2	77.9	High	Improved Significantly	Good
	Continuous Improvement	Good	School Improvement	**79.4**	77.0	76.7	High	Improved Significantly	Good

Note: There was insufficient data to calculate an Improvement or Overall Evaluation in 2009 for the Rutherford Scholarship measure. The basis for calculating this measure changed in 2008.

Financial Results and Performance

Overview

The Ministry of Education financial statements (pages 102–127) consolidate the operating results and financial position of the Department of Education and the Alberta School Foundation Fund for the year ended March 31, 2009 and include the accounts of Alberta's 76 school jurisdictions—41 public school boards, 17 separate school boards, 5 francophone education regional authorities and 13 charter schools.

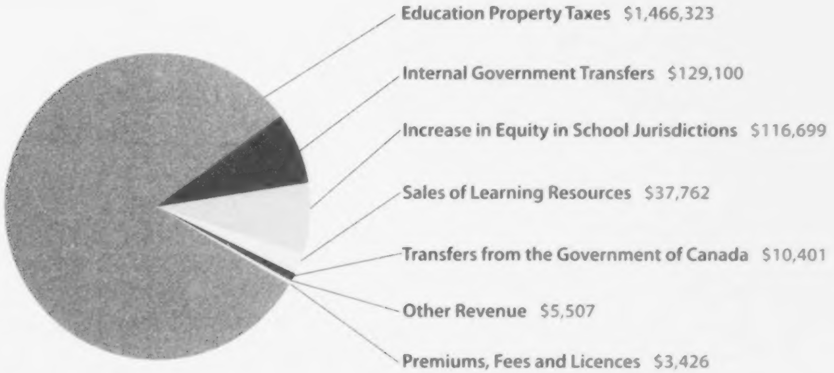
To reflect the modified equity accounting policy, a summary line, Increase in Equity in School Jurisdictions, which represents the adjusted net operating results for the 2008/2009 year, is included in the Consolidated Statement of Operations. In addition, Equity in School Jurisdictions is included in the Consolidated Statement of Financial Position and represents the adjusted net assets of school jurisdictions at the end of the 2008/2009 year. Refer to Schedule 9 (pages 126–127) for further information.

Ministry Revenue

Total revenue for the Ministry of Education increased $65.4 million, or 3.8%, compared to the previous year. This increase is primarily due to additional Education Property Tax revenue as a result of increases in property values, as well as property improvements, new homes and businesses.

2008/2009 Ministry Revenues by Source

(in thousands)



Total $1,769,218

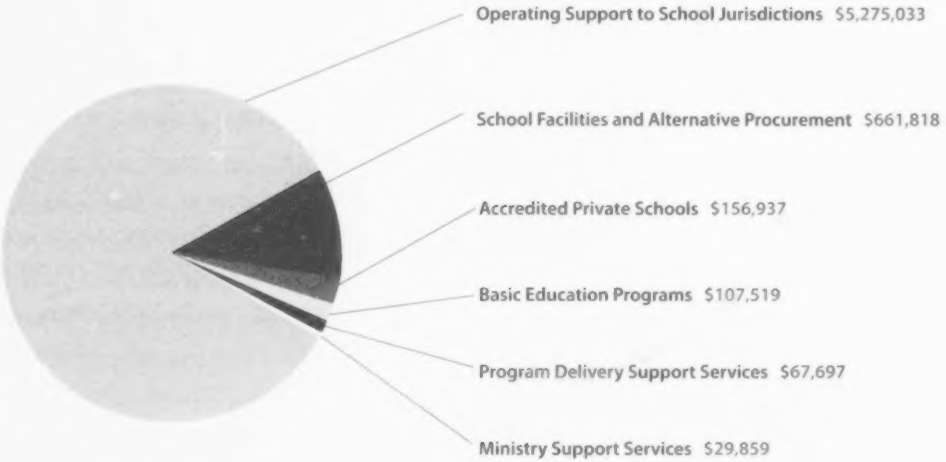
Ministry Spending

Ministry spending totaled $6.3 billion, 9.6% higher than the previous year.

As indicated on the graph below, Operating Support for Public and Separate Schools comprised the majority of ministry expenses.

2008/2009 Ministry Spending by Program

(in thousands)



Total $6,298,863

Operating Support for Public and Separate Schools

The Operating Support for Public and Separate Schools provides:

- per-student base instruction funding to support core education programs and complementary programs for K–12 students in the province's 76 school jurisdictions
- differential and variable cost funding to school jurisdictions to address their specific needs and circumstances such as English as a Second Language; First Nations, Métis and Inuit programs; students with special needs and the differential cost of purchasing goods and services in certain areas of the province
- targeted funding for specific provincial initiatives such as Alberta Initiative for School Improvement and Class Size funding
- funding for the operations and maintenance of school buildings.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
Operating Support for Public and Separate Schools	$ 5,076,483	$ 5,275,033	$ 4,802,851

Funding for this program was $472 million more than in 2007/2008. This increase is primarily due to the grant rate increase of 4.53%. In addition, there was a significant increase in the unfunded liability for the teachers' pension plan, largely attributable to poorer investment performance.

Operational Support exceeded the 2008/2009 budgeted amount by $199 million primarily due to the increase in the unfunded pension liability.

School Facilities and Alternative Procurement

School Facilities provides funding to school jurisdictions for the construction of new schools, steel framed modular classrooms, major school modernizations/upgrades and Infrastructure Maintenance and Renewal (IMR). IMR is provided through approved capital projects aimed at major component replacement, e.g., roofs, windows and boilers.

In 2008, the ministry entered into a public-private partnership (P3), the Alberta School Alternative Procurement (ASAP) project, for the design, construction, financing and maintenance of 18 new schools in Calgary and Edmonton.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
School Facilities and Alternative Procurement	$ 623,513	$ 661,818	$ 616,670

The increase of $45.1 million over 2007/2008 is partly due to a $9.3 million increase in IMR funding. The remainder of the increase is primarily due to the timing of construction for ongoing projects.

School facilities exceeded the budget by $38.3 million, in part due to $11.3 million in construction that advanced faster than anticipated for schools being built under ASAP and by $8.7 million due to capital requirements for emergent projects. The remainder of the increase is primarily due to the timing of construction for ongoing projects.

Accredited Private Schools

Accredited Private Schools funding is provided to private schools, private early childhood services (ECS) operators and designated special education private schools.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
Accredited Private Schools	$ 151,138	$ 156,937	$ 141,775

The variance from the previous year is partly due to an increase in funding rate of 4.53%. In addition, funding for most accredited private schools increased from 60% to 70% of public system rates upon agreeing to increased accountability for results.

Basic Education Programs

Basic Education Programs include support for:

- purchase, sale and distribution of learning resources at reduced costs for school authorities
- production of educational resource materials
- specialty equipment and resources for visually impaired students
- audio, video or interactive multimedia supports for teachers and students
- provision of technology such as high speed networking and video-conferencing
- administration of the Federal French Language program
- development of provincial curriculum
- development and production of online and distance education resources.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
Basic Education Programs	$ 104,401	$ 107,519	$ 96,918

The increase of $10.6 million over 2007/2008 is partly due to an increase of $4.3 million for new developments in distributed learning. This includes new curriculum development, Innovative Technology in the Classroom and Career and Technology Studies (CTS) programs. An additional $2.6 million was expended for digital learning resources and $3 million in dedicated revenue initiatives such as the Federal French Language Program and Learning Resources.

Program Delivery Support Services

Program Delivery Support Services consists of funding for (or includes):

- development and support of K–12 programs of study in English and French
- development and administration of provincial assessments of student learning in Grades 3, 6, 9 and 12
- school authorities and education stakeholder groups to enhance and support the development and implementation of programs, policies, regulations and legislation
- reviews of school jurisdiction financial management, capital borrowing requests, student transportation, financial audits and funding policies and procedures
- development of budget and fiscal planning strategies
- work in conjunction with education stakeholders to develop and enhance the funding allocation model that provides for equity of opportunity for Alberta students
- analysis, processing and monitoring of grant payments to school jurisdictions.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
Program Delivery Support Services	$ 63,435	$ 67,697	$ 59,929

Ministry Support Services

Ministry Support Services includes directing, planning and coordinating the ministry's strategic and administrative support to the Minister's office, Deputy Minister's office, communications, financial services, contracted and project management services, performance measurement and reporting, information technology management, policy, business planning and human resource management. This program also supports legislative services, records management and systems administration.

	2008/09 Budget	2008/09 Actuals	2007/08 Actuals
Ministry Support Services	$ 27,382	$ 29,859	$ 26,613

Ministry Support expenses increased over budget and the previous year due to higher expenses for information and program services. Specifically, the ministry embarked on three public consultations *Inspiring Education: A Dialogue with Albertans* to seek input on a long term vision for K–12 education, *Setting the Direction for Special Education* and *Speak Out – Alberta Student Engagement Initiative.*

Endnotes for Performance Measures

Endnote A: Notes on Surveys

Public and Client Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and key client groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public, parents of ECS to Grade 12 students, high school students, teachers and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, sample sizes and the confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95%). Sampling variation can account for observed differences in results from year to year. See the discussion on the use of confidence intervals for interpreting survey results on page 88.

The survey instruments for these surveys primarily use four-point response scales (Very satisfied/ Satisfied/ Dissatisfied/Very dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales, e.g., A Lot/Some/Very Little/ Not at All or Improved/Same/Declined. Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/ Agreed. The survey results are available at http://www.education.alberta.ca/department/surveys.aspx.

Alberta Education Public/Client Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2004/05	2005/06	2006/07	2007/08	2008/09
Public	Sample	3,000	3,000	3,000	3,000	810
	Confidence Interval	+/-1.8%	+/-1.8%	+/-1.8%	+/-1.8%	+/-3.4%
Parents (ECS–12)	Sample	800	800	800	801	802
	Confidence Interval	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%
FNMI Parents (ECS–12)[2]	Sample	—	—	800	807	800
	Confidence Interval	—	—	+/-3.5%	+/-3.5%	+/-3.5%
High School Students (Grades 10–12)	Sample	800	800	800	802	801
	Confidence Interval	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%
FNMI High School Students (Grades 10–12)[2]	Sample	—	—	800	800	800
	Confidence Interval	—	—	+/-3.5%	+/-3.5%	+/-3.5%
Teachers	Sample	806	800	800	801	809
	Confidence Interval	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%	+/-3.5%
School Board Members[3]	Sample	350	350	350	306	350
	Confidence Interval	+/-3.2%	+/-3.2%	+/-3.2%	+/-3.8%	+/-3.2%

Notes

1. From 2004/2005 to 2006/2007 and in 2008/2009, CCI Research Inc. conducted the telephone surveys of the public, parents, students, teachers and school board members identified in the table above. Prior to 2008, CCI Research Inc. was known as Compustat Consultants Inc. R.A. Malatest & Associates Ltd. conducted these surveys in 2007/2008.
2. The surveys of First Nations, Métis and Inuit (FNMI) parents and high school students started in 2006/2007.
3. Confidence intervals for this survey take into account the small populations from which the samples are selected, e.g., in 2008/2009, 566 school board trustees.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents. Differences in survey results over time or among respondent groups on the same survey question or group of questions are reported at the .05 level of confidence, i.e., similar results—that is, within the range of the confidence interval of the obtained result—would be obtained in repeated surveys 19 times out of 20.

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results over time are likely the result of sampling variation, or represent actual change
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, there is an actual difference between two survey results, 19 times out of 20, if there is no overlap between the confidence intervals of the two observed survey results. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence intervals of the two survey results do overlap, the observed difference may be due to sampling variation 19 times out of 20 and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

The following hypothetical examples illustrate:

- two survey results where the confidence intervals overlap and, consequently, it is concluded that there is no real difference between the two survey results
- two survey results where the confidence intervals do not overlap and, consequently, it is concluded that there is a real difference between the two survey results.

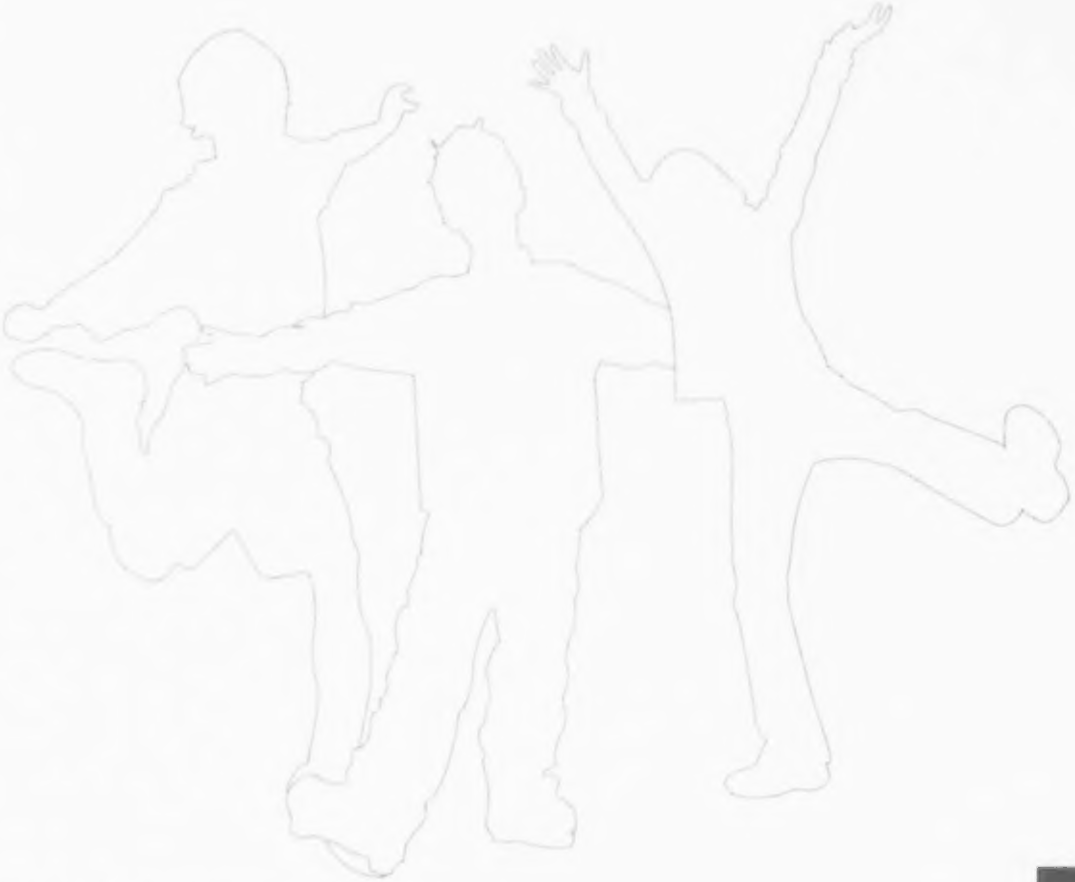
Example 1

Where two survey results are 76% and 80%, both with a confidence interval of 2.5%, then the upper limit of the confidence interval for the 76% result is 78.5% and the lower limit of the confidence interval of the 80% result is 77.5%. Since the confidence intervals overlap, it cannot be concluded that there is a real difference between the two survey results, as the observed difference could be due to sampling variation.

Example 2

If the two survey results are 74% and 80%, both with a confidence interval of 2.5%, the upper limit of the confidence interval for the 74% result is 76.5% and the lower limit of the confidence interval of the 80% result is 77.5%. Since the confidence intervals do not overlap, it can be concluded that there is a real difference between the two survey results, as sampling variation alone does not account for the observed difference. In such cases, the related text indicates there is a significant difference (increase or decrease) over time or between groups.

All statements in the measures discussion about increases or decreases in survey results over time or among groups are supported by statistical tests to determine if such differences are significant. These tests are done using an online statistical application: http://www.harrisresearchpartners.com/SigDifCalculator.htm. The confidence interval for specific survey results can be determined using another online statistical application: http://www.surveysystem.com/sscalc.htm.



Endnote B: Technical Notes

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on page 88 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with the Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time, such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions were the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5% level. Discussion of results over time for the non-survey measures is supported by this test of significant difference.

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly establish desired levels of performance better than recent performance, to be attained within a specific time frame. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

Performance on a measure is considered to have met the target if the result is within 5% of the target value. For example, if the result is 77% on a measure with a target of 80%, then the target has been met since the result represents 96.3% of the target, i.e., it is within 5% of the target. If the result on the same measure is 75%, then the target has not been met since 75% represents only 93.8% of the target, i.e., is more than 5% short of the target.

This method of assessing performance represents a high level of achievement in relation to the target. The 5% rule of thumb acknowledges the variability in data as well as the complexities of the education system. In such an environment, targets are general objectives, rather than specific values, and achieving a result within 5% of the target value indicates results are "in the ball park".

The 5% rule is not used to assess achievement of targets for provincial achievement tests, which are administered to students in Grades 3, 6 and 9, or for Grade 12 diploma examinations. In particular, the rule is not appropriate for the provincial achievement test results, which are based on all students in Grades 3, 6 and 9, because these results are the minimum possible and under-represent the true result for the population had all students written the test.

Instead, the Chi-square statistical test is used to determine whether the result is significantly different from the target for achievement test and diploma examination results. The magnitude of the difference required between the result and the target for each test to establish significance depends largely on the sample size, i.e., the number of students writing, and the proportion, i.e., percentage of students meeting standards.

Trend Lines

Although not appearing in the annual report, trend lines are an aid to interpreting the results for measures reported in the annual report. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of a change between two survey results either over time, or among groups. Trend lines provide a useful method of understanding the year-to-year fluctuations over the longer term, since most measures have data spanning five years. Trend lines shift the focus from smaller year-to-year changes to providing information about the direction of results over the longer-term and whether results are tracking towards the performance targets for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0% and 100%, such as the performance measures in this report. A logarithmic trend line is a best-fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year-to-year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c1nx + b$, where c and b are constants and 1n is the natural logarithm function.

Endnote C: Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

Results are reported for Alberta students, i.e., students whose education is the responsibility of the Alberta government. An Alberta student is age 19 or younger on September 1 of the school year and is registered in an Alberta school authority, i.e., a public, separate or francophone school board, a charter school or an accredited private school on September 30 of the school year. Students attending a school in Lloydminster are not included.

Results for FNMI and ESL Students

Results for First Nations, Métis and Inuit (FNMI) and English as a Second Language (ESL) students are reported for the first time for the Accountability Pillar measures described in this section, that is, for all measures except Participation in Early Childhood Services (ECS) and Overall Performance of School Boards.

Calculating results for FNMI students is possible because school jurisdictions have been required to include a voluntary FNMI self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' FNMI self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

The calculation of results for ESL students is based on the number of ESL students for whom funding was provided to school authorities for ESL programming. Students funded for an ESL program in the year reflected in the measure are included in the ESL results, e.g., funded for ESL in Grade 3 in 2008/2009 for the 2008/2009 Grade 3 provincial achievement test results.

Annual Dropout Rate of Students Aged 14-18

The annual dropout rate reports the percentages of Alberta students aged 14-18 in public, separate, francophone, charter and accredited private schools who, in the following school year:

- are not enrolled in the K–12 system
- are not enrolled in a post-secondary institution in Alberta
- are not registered in an apprenticeship program in Alberta
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Advanced Education and Technology systems. Adjustments for attrition are based on estimates from Statistics Canada's *Demographic Estimates Compendium* 2007 (R) (CD-ROM).

Alberta students who are identified as having a severe cognitive disability or severe multiple disabilities are not included in the annual dropout rate.

High School Completion Rates

The high school completion rate reports the percentages of Alberta students in public, separate, francophone, charter and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability (K&E) courses
- entered an Alberta post-secondary program or an apprenticeship program

- earned credits in five Grade 12 courses, including one language arts Diploma Examination course and three other Diploma Examination courses.

The tracking of Grade 10 Alberta students excludes some students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

Data for this measure are from Alberta Education and Alberta Advanced Education and Technology systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium 2007* (R) (CD-ROM).

The educational attainment of Albertans aged 25-34 and of Aboriginal Albertans aged 25-34 is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education. Details are available online in the Government of Alberta's annual performance report *Measuring Up 2009* at http://www.finance.alberta.ca/publications/measuring/minann.html.

Provincial Achievement Tests

Students in Grades 3, 6 and 9 write Provincial Achievement Tests annually in language arts and mathematics. Grades 6 and 9 students also write tests in science and social studies. The achievement test results for Grades 3, 6 and 9 provide information on how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and are based on the provincial curriculum. Results are reported in relation to the standards of acceptable and excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard-setting committee of about 20 teachers using the Modified Angoff Bookmark or Body of Work Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly—the cut score—to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard-setting process is done again.

Results on Provincial Achievement Tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each English language arts, mathematics, science and social studies test are considered significant. French language arts and Français courses have higher significant difference values (3.3 to 4.5 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the Provincial Achievement Tests. Achievement test results are not available for students who:

- were absent
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument
- wrote but whose results were withheld or invalidated
- wrote only one part of the two-part language arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results present weighted averages based on the number of students achieving standards. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at http://www.education.alberta.ca/admin/testing.aspx.

Diploma Examinations

Examinations are administered in all Diploma Examination courses in January, June and August each year. Examinations are administered in three courses in both November and April, for a total of six courses. Results on Diploma Examinations show how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial expectations as outlined in the programs of study. Examination items are developed and cut scores established by committees of teachers. The examination design is vetted through committees of stakeholders and by a standard-setting committee of teachers.

A test equating initiative has been phased in for the Diploma Examination Program so that over time examinations are consistent and the results are comparable. Starting in the 2003/2004 school year with Social Studies 30 and 33, the multiple-choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in January 2004 with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the January 2004 baseline examinations to remove any influence that differences in examination difficulty may have on student scores. A similar equating process was implemented for Pure Mathematics 30, Chemistry 30 and Physics 30 in January 2005 and for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30 in January 2006.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, Diploma Examination results are comparable over time as follows:

- Social Studies 30 and 33 from 2003/2004 to 2008/2009
- Pure Mathematics 30 from 2004/2005 to 2008/2009
- Chemistry 30 and Physics 30 from 2004/2005 to 2007/2008
- English Language Arts 30-1 and 30-2, Biology 30 and Applied Mathematics 30 from 2005/2006 to 2008/2009.

Diploma Examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all Diploma Examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50% on the examination represents the acceptable standard in a Diploma Examination course. A mark of 80% on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. For student marks in Diploma Examination courses, the diploma examination mark is worth 50% of the final mark in a course and the school-awarded mark contributes the other 50%.

Diploma Examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at http://www.education.alberta.ca/admin/testing.aspx.

Diploma Examination Participation Rate

The Diploma Examination participation rate reports the percentages of students who have written four or more Diploma Examination within three years of entering Grade 10. The tracking of Alberta Grade 10 students in public, separate, francophone, charter and accredited private schools excludes some groups of students, such as those identified as having a severe cognitive disability or severe multiple disabilities. Data for this measure are from ministry systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium*, 2007 (R) (CD-ROM).

Rutherford Scholarship Eligibility

The Rutherford Scholarship eligibility rate reports the percentages of Grade 12 students in public, separate, francophone, charter and accredited private schools whose marks in specified courses in Grades 10, 11 or 12 qualify them to receive a Rutherford Scholarship should they decide to attend a post-secondary institution and apply for the scholarship. Alberta students who are identified as having a severe cognitive or severe multiple disabilities are not included in the Rutherford Scholarship rate. Data for this measure are from the Alberta Education and Alberta Advanced Education and Technology systems.

Participation in Early Childhood Services (ECS)

The participation rate in ECS programs reports the percentage of Alberta Grade 1 students in the current school year attending a public, separate, francophone, charter or accredited private school who had registered in an ECS program in any prior school year. The calculation is adjusted to account for students who entered Grade 1 in Alberta from another province or country and thus would not have attended ECS in Alberta. In-migration data include the estimated number of five-year-old immigrants and inter-provincial in-migrants as of July 1 of the calendar year. The Grade 1 and ECS registration data are from ministry systems. The in-migration estimates are from Statistics Canada, *Demographic Estimates Compendium 2007*, Catalogue no. 91-213-SCB, CD-ROM (R).

High School to Post-Secondary Transition Rates

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, francophone, charter and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part-time or full-time, in an Alberta post-secondary institution
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students.

Alberta students are tracked using data from the Alberta Education and the Alberta Advanced Education and Technology systems. The high school to post-secondary transition rates include adjustments for attrition and for attending post-secondary institutions out of province. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium 2007* (R) (CD-ROM). The estimate of Alberta students attending post-secondary institutions out of province uses aggregate student counts from Advanced Education and Technology's enrolment and Students Finance systems. The tracking of Grade 10 students excludes some groups of students, such as those identified as having cognitive or severe multiple disabilities.

Overall Performance of School Boards

The success of each student is the highest priority of Alberta's K–12 education system. Ensuring every student learns and every student succeeds requires measurement to determine if this priority is being met. School boards have responsibility under the *School Act* to provide programs for students, for which they receive funding from the provincial government, and they are accountable for the results achieved.

The provisions of the *Government Accountability Act* and the *School Act* lay out planning and reporting expectations for the province's K–12 education system, which includes school boards and the department. Under the *Government Accountability Act*, school boards (public, separate and francophone school authorities) are organizations accountable to the Minister that are required to prepare three-year plans and report results annually in a form and at a time specified by the Minister. In addition, the *School Act* (section 78) requires school boards to have a reporting and accountability system as prescribed by the Minister of Education. Pursuant to these accountability responsibilities, the Minister of Education has established:

- the school authority accountability policy
- accountability performance measures for school authorities—the Accountability Pillar of the Renewed Funding Framework
- methodologies for calculating the required accountability measures
- an evaluation methodology for assessing school authority results on the accountability measures
- reporting requirements for school authorities, which include the results and evaluations on the accountability measures
- conditions, i.e., measure evaluations at certain levels, under which school authorities must take action to improve results and under which the department initiates action.

These requirements are reviewed annually and provided to school boards each year in the *Guide for Education Planning and Results Reporting*, which is posted on the ministry's website at http://www.education.gov.ab.ca/educationsystem/planning.asp. The most recent edition, April 2009, lists the required accountability measures, identifies reporting requirements for school boards and provides summary information on both the evaluation methodology and the methodology for each measure. Separate planning and reporting guides are available on the site for the other types of school authorities: charter schools and accredited private schools that provide a complete elementary, junior high school or senior high school program.

The evaluation methodology applied to school board results on the accountability measures assesses performance on both improvement and achievement. For each measure, an improvement evaluation, an achievement evaluation and an overall evaluation that combines improvement and achievement evaluations are provided.

- Improvement evaluations of Improved Significantly, Improved, Maintained, Declined or Declined Significantly are calculated by comparing the school board's current result with the board's prior three-year average result.
- Achievement evaluations of Very High, High, Intermediate, Low or Very Low are calculated by comparing the board's current result with provincial standards, which were set based on all school board three-year average results and have remained unchanged.
- Overall evaluations of Excellent, Good, Acceptable, Issue or Concern combine the achievement and improvement evaluations.

The table below indicates how the achievement and improvement evaluations are combined to arrive at an overall evaluation for each measure.

	Achievement				
Improvement	**Very High**	**High**	**Intermediate**	**Low**	**Very Low**
Improved Significantly	**Excellent**	**Good**	**Good**	**Good**	Acceptable
Improved	**Excellent**	**Good**	**Good**	Acceptable	**Issue**
Maintained	**Excellent**	**Good**	Acceptable	**Issue**	Concern
Declined	**Good**	Acceptable	**Issue**	**Issue**	Concern
Declined Significantly	Acceptable	**Issue**	**Issue**	Concern	Concern

The overall evaluations received by school boards in Fall 2009 are summarized in a table on the following page. The table also provides the percentage of Alberta students represented at each overall evaluation level.

The provisions of the *Government Accountability Act* and the *School Act* lay out planning and reporting expectations for the province's K–12 education system, which includes school boards and the department. Under the *Government Accountability Act*, school boards (public, separate and francophone school authorities) are organizations accountable to the Minister that are required to prepare three-year plans and report results annually in a form and at a time specified by the Minister. In addition, the *School Act* (section 78) requires school boards to have a reporting and accountability system as prescribed by the Minister of Education. Pursuant to these accountability responsibilities, the Minister of Education has established:

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- Achievement evaluations of Very High, High, Intermediate, Low or Very Low are calculated by comparing the board's current result with provincial standards, which were set based on all school board three-year average results and have remained unchanged.
- Overall evaluations of Excellent, Good, Acceptable, Issue or Concern combine the achievement and improvement evaluations.

The table below indicates how the achievement and improvement evaluations are combined to arrive at an overall evaluation for each measure.

	Achievement				
Improvement	**Very High**	**High**	**Intermediate**	**Low**	**Very Low**
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern

The overall evaluations received by school boards in Fall 2009 are summarized in a table on the following page. The table also provides the percentage of Alberta students represented at each overall evaluation level.

Fall 2009 School Board Overall Evaluations by Measure and Level

Measure		Excellent	Good	Acceptable	Issue	Concern
Overall Quality of Education	number	19	30	7	6	0
	% of Boards	30.6	48.4	11.3	9.7	0.0
	% of Students	33.1	58.9	5.3	2.6	0.0
Broad Program of Studies	number	13	30	16	2	1
	% of Boards	21.0	48.4	25.8	3.2	1.6
	% of Students	44.4	44.1	10.4	1.1	0.1
Safe and Caring Schools	number	13	42	6	1	0
	% of Boards	21.0	67.7	9.7	1.6	0.0
	% of Students	10.5	84.6	4.3	0.7	0.0
Drop Out Rate	number	11	17	21	13	0
	% of Boards	17.7	27.4	33.9	21.0	0.0
	% of Students	11.3	40.9	36.5	11.4	0.0
High School Completion Rate (3-year)	number	7	22	25	5	3
	% of Boards	11.3	35.5	40.3	8.1	4.8
	% of Students	3.1	41.3	30.9	22.9	1.9
Provincial Achievement Tests: Acceptable	number	4	23	22	11	2
	% of Boards	6.5	37.1	35.5	17.7	3.2
	% of Students	4.3	59.1	26.8	8.8	0.9
Provincial Achievement Tests: Excellence	number	4	19	24	10	5
	% of Boards	6.5	30.6	38.7	16.1	8.1
	% of Students	4.9	64.3	19.0	9.0	2.8
Diploma Examinations: Acceptable	number	1	11	25	19	6
	% of Boards	1.6	17.7	40.3	30.6	9.7
	% of Students	0.5	10.1	55.7	31.6	2.1
Diploma Examinations: Excellence	number	3	6	20	29	4
	% of Boards	4.8	9.7	32.3	46.8	6.5
	% of Students	1.9	24.7	25.4	46.7	1.4
Diploma Exam Participation Rate (4+ exams)	number	8	13	17	21	3
	% of Boards	12.9	21.0	27.4	33.9	4.8
	% of Students	2.5	45.7	30.0	19.4	2.4
Rutherford Scholarship Eligibility Rate	number	New methodology—measure not evaluated in 2009				
	% of Boards					
	% of Students					
Post-Secondary Transition Rate (6-year)	number	20	20	12	6	3
	% of Boards	32.8	32.8	19.7	9.8	4.9
	% of Students	29.1	54.4	9.2	5.9	1.3
Work Preparation	number	2	33	18	8	1
	% of Boards	3.2	53.2	29.0	12.9	1.6
	% of Students	0.4	70.2	16.3	12.0	1.2
Citizenship	number	19	34	8	1	0
	% of Boards	30.6	54.8	12.9	1.6	0.0
	% of Students	39.4	53.4	6.5	0.7	0.0
Parental Involvement	number	11	31	15	4	1
	% of Boards	17.7	50.0	24.2	6.5	1.6
	% of Students	6.9	69.9	20.3	2.5	0.4
School Improvement	number	21	32	4	4	1
	% of Boards	33.9	51.6	6.5	6.5	1.6
	% of Students	36.3	57.7	3.6	2.0	0.4

Note: Some of the number rows do not add to 62 because there was insufficient data in a few jurisdictions to evaluate the measure.

More information on the evaluation methodology is available on the ministry's Accountability Pillar website at http://www.education.gov.ab.ca/accountability/pdf/EvaluationMethodology.pdf.

The overall performance of school boards is based on the overall evaluations of each public, separate, and francophone school board on the accountability measures. It is calculated by determining the percentages of these school boards with an overall evaluation of Good or Excellent on each measure. School board overall evaluation summaries are posted on the ministry's website at http://education.alberta.ca/apps/accountability/schoolauthorities.asp.

The accountability measures for school authorities are aligned with the ministry's goals, outcomes and performance measures as reported in this Annual Report. However, the school authority accountability measures differ slightly in some instances from ministry measures, as indicated in the following table.

Accountability Pillar Measure	Difference from Corresponding Ministry Measure
Overall Quality of Education	Data source is Accountability Pillar surveys
Broad Program of Studies	Data source is Accountability Pillar surveys
Safe and Caring Schools	Data source is Accountability Pillar surveys
Dropout Rate	No difference
High School Completion Rate	3-year rate is used as the measure instead of the 5-year rate
Provincial Achievement Tests: Acceptable	No difference
Provincial Achievement Tests: Excellence	No difference
Diploma Examinations: Acceptable	No difference
Diploma Examinations: Excellence	No difference
Diploma Exam Participation Rate (4+ Exams)	No difference
Rutherford Scholarship Eligibility Rate	Data source is Accountability Pillar surveys
Post-Secondary Transition Rate	Data source is Accountability Pillar surveys
Work Preparation	Data source is Accountability Pillar surveys
Citizenship	Data source is Accountability Pillar surveys
Parental Involvement	Data source is Accountability Pillar surveys
School Improvement	Data source is Accountability Pillar surveys

Each year surveys are administered online in each public, separate, francophone, charter and Level 2 accredited private school to all teachers and to all students in Grades 4, 7 and 10 and by mail to parents of Grades 4, 7 and 10 students. School authority results are compiled for each grade and respondent group and overall. The evaluation methodology is applied to school authority overall results for each survey measure.

The methodologies for the student achievement and direct measures, i.e., dropout rates, high school completion rates, Provincial Achievement Tests, Diploma Examinations, Diploma Examination participation rates, Rutherford Scholarship eligibility rates and post-secondary transition rates, are described in the methodology for each of these measures earlier in this section (Endnote C) of this annual report.

Financial Information

Ministry of Education
Consolidated Financial Statements
March 31, 2009

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- Schedule 2 Ministry Expenses – Directly Incurred Detailed by Object
- Schedule 3 Ministry Budget
- Schedule 4 Ministry Funding Provided to School Jurisdictions
- Schedule 5 Ministry Acquisition of Tangible Capital Assets
- Schedule 6 Ministry Voted Non-Budgetary Disbursements
- Schedule 7 Ministry Related Party Transactions
- Schedule 8 Ministry Allocated Costs
- Schedule 9 Equity in School Jurisdictions

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Education as at March 31, 2009 and the consolidated statements of operations and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I draw your attention to Note 7 to the financial statements. It describes where the work in progress assets that relate to the Alberta Schools Alternative Procurement obligation have been recorded. My opinion is not qualified in this matter.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
June 11, 2009

Ministry of Education
Consolidated Statement of Operations

Year ended March 31, 2009

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
	(Schedule 3)		(Restated see Note12)
Revenues (Schedule 1)			
Education Property Taxes	$ 1,450,000	$ 1,466,323	$ 1,392,930
Internal Government Transfers	129,100	129,100	129,100
Transfers from the Government of Canada	10,325	10,401	9,166
Sale of Learning Resources	32,000	37,762	37,204
Increase in Equity in School Jurisdictions (Schedule 9)	-	116,699	125,681
Premiums, Fees and Licenses	2,809	3,426	3,362
Other Revenue	1,800	5,507	6,390
	1,626,034	1,769,218	1,703,833
Expenses - Directly Incurred (Note 2c)			
Operating Support for Public and Separate Schools	5,076,483	5,275,033	4,802,851
Basic Education Programs	104,401	107,519	96,918
Accredited Private Schools	151,138	156,937	141,775
School Facilities and Alternative Procurement	623,513	661,818	616,670
	5,955,535	6,201,307	5,658,214
Less: Property Tax Support to Opted-Out Separate School Boards (Schedule 4)	(187,000)	(181,645)	(176,096)
Total Support to Basic Education	5,768,535	6,019,662	5,482,118
Ministry Support Services	27,382	29,859	26,613
Program Delivery Support Services	63,435	67,697	59,929
Total Expense Before Interest on Advances	5,859,352	6,117,218	5,568,660
Interest on Advances from General Revenues	4,385	4,170	6,694
Total Expenses	5,863,737	6,121,388	5,575,354
(Loss) on Disposal of Tangible Capital Assets	-	(2)	(2)
Net Operating Result	$ (4,237,703)	$ (4,352,172)	$ (3,871,523)

The accompanying notes and schedules are part of these financial statements.

Ministry of Education
Consolidated Statement of Financial Position

As at March 31, 2009

		(in thousands)		
		2009		2008 (Restated see Note12)
Assets				
Cash and Cash Equivalents (Note 3)	$	31,618	$	48,045
Accounts Receivable (Note 3)		42,226		32,003
Inventory		6,668		7,023
Equity in School Jurisdictions (Schedule 9)		654,455		537,756
Tangible Capital Assets (Note 4)		8,965		6,483
	$	743,932	$	631,310
Liabilities				
Accounts Payable and Accrued Liabilities (Note 5)	$	47,028	$	129,273
Alberta Schools Alternative Procurement (Note 7)		161,370		-
Allowance for Assessment Adjustments and Appeals		1,265		1,465
Teachers' Pension Obligation (Note 10)		299,824		79,327
		509,487		210,065
Net Assets				
Net Assets at Beginning of Year		421,245		342,542
Net Operating Result		(4,352,172)		(3,871,523)
Net Financing Provided from General Revenues (Note 2b)		4,165,372		3,950,226
Net Assets at End of Year		234,445		421,245
	$	743,932	$	631,310

The accompanying notes and schedules are part of these financial statements.

Ministry of Education
Consolidated Statement of Cash Flows

Year ended March 31, 2009

	2009 (in thousands)	2008 (Restated see Note 12)
Operating Transactions		
Net Operating Result	$ (4,352,172)	$ (3,871,523)
Non-Cash Items included in Net Operating Result		
(Increase) in Equity in School Jurisdictions	(116,699)	(125,681)
Alberta Schools Alternative Procurement	161,370	-
Amortization	1,896	1,790
Loss on Disposal of Tangible Capital Assets	2	2
Valuation Adjustments	221,129	(47,489)
	(4,084,474)	(4,042,901)
(Increase) Decrease in Accounts Receivable	(10,333)	4,716
Decrease (Increase) in Inventory	355	(123)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(82,767)	99,146
(Decrease) in Allowance for Assessment Adjustments and Appeals	(200)	(438)
Total Cash Applied to Operating Transactions	(4,177,419)	(3,939,600)
Capital Transactions		
Net Tangible Capital Assets Transferred to Other Ministries	-	1,980
Acquisition of Tangible Capital Assets (Schedule 5)	(4,380)	(1,759)
Total Cash Applied to Capital Transactions	(4,380)	221
Financing Transactions		
Net Financing Provided from General Revenues	4,165,372	3,950,226
(Decrease) Increase in Cash	(16,427)	10,847
Cash and Cash Equivalents, Beginning of Year	48,045	37,198
Cash and Cash Equivalents, End of Year	$ 31,618	$ 48,045

The accompanying notes and schedules are part of these financial statements.

Ministry of Education
Notes to the Consolidated Financial Statements

March 31, 2009

NOTE 1 AUTHORITY AND PURPOSE

The Ministry of Education has been designated as responsible for various Acts by the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000 and its regulations. To fulfill these responsibilities, the Minister administers the organizations listed below. The authority under which each organization operates is also listed. Together, these organizations form the Ministry of Education.

Organization	**Authority**
The Department of Education	*Government Organization Act*
Alberta School Foundation Fund	*School Act*
School Jurisdictions (listed in Schedule 4)	*School Act*

The Ministry of Education, through its leadership, partnerships and work with the public–including stakeholders–inspires, motivates, and provides the necessary tools and opportunities for every child to attain the knowledge, skills, and attributes required for lifelong learning, self-sufficiency, work, and citizenship.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government financial statements has been modified to reflect more appropriately the nature of the Ministry.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education, for which the Minister of Education is accountable. These financial statements include the activities of the Department of Education, the Alberta School Foundation Fund and school jurisdictions (public and separate boards, francophone authorities and charter schools).

The accounts of the Department and the Alberta School Foundation Fund are fully consolidated on a line-by-line basis. There were no revenue or expense transactions, capital, investing or financing transactions or related asset or liability accounts between these entities to be eliminated.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(a) Reporting Entity and Method of Consolidation (continued)

The accounts of the school jurisdictions are included on the modified equity basis, the equity being computed in accordance with Canadian generally accepted accounting principles applicable to not-for-profit organizations. Under the modified equity method, the accounting policies of the school jurisdictions are not harmonized with those of the Ministry. No revenue or expense transactions or related asset or liability balances between the Ministry and the school jurisdictions, or between school jurisdictions, have been eliminated.

The PSAB has issued standards that require controlled entities to be fully consolidated line-by-line. In a transition period to March 31, 2009, the Ministry is permitted to use the modified equity method of accounting.

The year end of the school jurisdictions is August 31. Transactions of school jurisdictions that significantly affect the consolidated accounts occurring during the period September 1 to March 31 are recorded.

The Ministry's Annual Report for the year ended March 31, 2009 includes summary financial information compiled from the school jurisdictions' audited financial statements for the year ended August 31, 2008.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue and included in accounts payable and accrued liabilities.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(c) Basis of Financial Reporting (continued)

Revenues (continued)

Transfers from the Government of Canada

Transfers from the Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

Expenses

Directly Incurred

Expenses directly incurred are those costs for which the Ministry has primary responsibility and accountability, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries and supplies, expenses directly incurred include:

- amortization of tangible capital assets
- pension costs which comprise the cost of government contributions for teachers of public and separate school jurisdictions and employer contributions for the current service of employees during the year
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value and the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pension.

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made.

Incurred by Others

Services contributed by other entities in support of Ministry operations are disclosed in Schedule 7, and allocated to programs to show full cost of services in Schedule 8.

Assets

Financial assets of the Ministry include financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale. Inventories held for resale are valued at the lower of cost and estimated net realizable value.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(c) Basis of Financial Reporting (continued)

Assets (continued)

The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

The net assets of the Alberta School Foundation Fund are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Measurement Uncertainty

Measurement uncertainty exists when there is significant variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension obligation is subject to measurement uncertainty because actual experience may vary from the assumptions used in the calculation. Note 10 discloses information on the Teachers' Pension Plan.

NOTE 3 CASH AND ACCOUNTS RECEIVABLE

Cash and Cash Equivalents

Cash and Cash Equivalents includes a Canadian dollar operating account, accountable advances and the Consolidated Cash Investment Trust Fund (CCITF). The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2009, securities held by the Fund have a time-weighted return of 3 per cent per annum (2008 – 4.5 per cent).

Accounts Receivable

	(in thousands)			
	2009			2008
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 19,161	$ -	$ 19,161	$ 9,372
School Jurisdictions	3,744	-	3,744	2,876
Requisitions from Municipalities	17,345	-	17,345	18,109
Other	2,041	65	1,976	1,646
	$ 42,291	$ 65	$ 42,226	$ 32,003

Accounts receivable are non-interest bearing, unsecured and reported at their net realizable value.

NOTE 4 TANGIBLE CAPITAL ASSETS

	(in thousands)			
	2009			2008
	Equipment	Computer Hardware and Software	Total	Total
Estimated Useful Life	3-10 years	5 years		
Historical Cost				
Beginning of year	$ $3,684	$ 16,153	$ 19,837	$ 20,588
Additions	1,298	3,082	4,380	1,759
Disposals, including write-downs	(49)	(74)	(123)	(2,510)
End of year	$ 4,933	$ 19,161	$ 24,094	$ 19,837
Accumulated Amortization				
Beginning of year	$ 1,735	$ 11,619	$ 13,354	$ 12,092
Amortization expense	248	1,648	1,896	1,790
Effect of Disposal	(49)	(72)	(121)	(528)
End of year	$ 1,934	$ 13,195	$ 15,129	$ 13,354
Net Book Value at March 31	$ 2,999	$ 5,966	$ 8,965	$ 6,483

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	(in thousands) 2009	2008
Accounts Payable	$ 1,932	$ 28,692
Accrued Liabilities		
- Vacation	6,029	5,507
- Grants to School Jurisdictions	23,272	65,542
- Other	14,933	28,512
Unearned Revenue	862	1,020
	$ 47,028	$ 129,273

NOTE 6 COMMITMENTS

Commitments are obligations that will become liabilities when the terms of the contract or agreement are met.

	(in thousands) 2009	2008
Capital Construction Contracts		
Alberta Schools Alternative Procurement	$ 419,884	$ -
Other	394,618	502,381
ASAP1 - Maintenance & Renewal	161,459	-
Service Contracts	8,720	17,568
Long-term Leases	1,653	1,284
Other Grants	41,654	5,206
Information Technology Development	7,194	3,885
	$ 1,035,182	$ 530,324

Capital construction contracts are for capital projects approved for school jurisdictions. The aggregate amounts committed for the unexpired terms of the contractual obligations are as follows:

(in thousands)

	Capital Construction Contracts						
	Alberta Schools Alternative Procurement	Other	ASAP1 Maintenance & Renewal	Service Contracts & Long-Term Leases	Other Grants	Information Technology Development	Total
2010	$ -	$ 230,940	$ -	$ 7,477	$ 12,004	$ 7,188	$ 257,609
2011	129,956	63,387	3,012	1,128	28,814	6	226,303
2012	6,904	38,003	4,016	839	636	-	50,398
2013	7,258	47,206	4,016	789	200	-	59,469
2014	7,628	15,082	4,016	140	-	-	26,866
Thereafter	429,508	-	146,399	-	-	-	575,907
Less: Accrued Liability	(161,370)	-	-	-	-	-	(161,370)
	$ 419,884	$ 394,618	$ 161,459	$ 10,373	$ 41,654	$ 7,194	$ 1,035,182

NOTE 6 COMMITMENTS (CONTINUED)

Memorandum of Agreement

Pursuant to a Memorandum of Agreement entered into with the Alberta Teachers' Association, the Ministry has committed to provide additional funding for teacher salary increases of 4.53 per cent for the period ending August 31, 2009. For the remaining three years of the agreement, the Ministry is committed to funding teacher salary increases in accordance with the year-over-year increase to the Alberta Average Weekly Earnings Index.

Environmental Liability

The Ministry provides funding for the removal of hazardous materials from school buildings as required by environmental legislation when schools are renovated, upgraded, modernized or demolished (when the site will be re-used for a school building). The amount of the environmental liability cannot be estimated because schools containing hazardous materials have not been identified, and the dates that the hazardous materials would be removed are unknown.

NOTE 7 PUBLIC PRIVATE PARTNERSHIPS
ALBERTA SCHOOL ALTERNATIVE PROCUREMENT

(in thousands)

In September 2008 the Ministry entered into a contract for the design, construction, finance and maintenance of 18 new state-of-the-art schools in Calgary and Edmonton. Construction commenced in October 2008 and completion is scheduled for June 2010. Upon completion of the project, the Ministry will contribute $125 million through a lump sum payment to the contractor. Monthly payments will be made to the contractor over the 30 year duration for the Capital portion and for Maintenance and Renewal. The Maintenance and Renewal payments will be indexed for inflation.

The net present value (NPV) for the capital payment stream of the 18 schools under construction is $581,254 as at completion June 30, 2010. The $161,370 obligation to the contractor and the expense recorded in these financial statements represents the net present value of the work in progress completed by March 31, 2009. As the schools will be under the operational control of the school jurisdictions upon completion, the work in progress will be recorded as a capital asset by the school jurisdictions (see Schedule 9). As no cash was advanced to the contractor during the year, the budget and the value of the work in progress is recorded as a statutory expense rather than a voted expense in these financial statements. The allocation of the work in progress, by school jurisdiction, is as follows:

NOTE 7 PUBLIC PRIVATE PARTNERSHIPS
ALBERTA SCHOOL ALTERNATIVE PROCUREMENT (CONTINUED)

(in thousands)

		(in thousands)
		2009
Edmonton School District (6 Schools)		
(NPV at completion $242,387)		
Obligation, Beginning of Year	$	-
Work completed during the year		74,090
Principal payments		-
Obligation, End of Year		74,090
Edmonton Catholic Separate School District (3 Schools)		
(NPV at completion $71,291)		
Obligation, Beginning of Year	$	-
Work completed during the year		17,324
Principal payments		-
Obligation, End of Year		17,324
Calgary School District (6 Schools)		
(NPV at completion $159,215)		
Obligation, Beginning of Year	$	-
Work completed during the year		41,885
Principal payments		-
Obligation, End of Year		41,885
Calgary Roman Catholic Separate School District (3 Schools)		
(NPV at completion $108,361)		
Obligation, Beginning of Year	$	-
Work completed during the year		28,071
Principal payments		-
Obligation, End of Year		28,071
Total Work in Progress Under Alternative Procurement (18 Schools)	$	161,370

NOTE 8 CONTINGENT LIABILITIES

(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Ministry has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

At March 31, 2009 the Ministry is a defendant in five legal claims (2008 – four legal claims). Two of these claims have specified amounts totaling $94,700 and the remaining three have no specified amount (2008 – two claims with specified amounts totaling $94,650 and two with no specified amount). One claim amounting to $94,350 (2008 – $94,350) is partly covered by the Alberta Risk Management Fund because it relates to historical claims with alleged losses dating before establishment of the Fund. The probable total loss from these claims cannot be estimated.

NOTE 8 CONTINGENT LIABILITIES (CONTINUED)

(in thousands)

The Ministry is also involved in a case being heard by the Copyright Board of Canada. The potential loss, if any, is undeterminable at this time.

At March 31, 2009 a potential loss to the Ministry of approximately $8,644 (2008 – $1,000) exists as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION OR OVERSIGHT

The Ministry administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the assets of the funds, they are not included in the Ministry's financial statements.

	(in thousands)	
	2009	2008
	Total Assets	Total Assets
Education Gifts and Bequests Fund	$ 221	$ 210
Alberta Teachers' Retirement Fund	3,435,000	4,538,000
	$ 3,435,221	$ 4,538,210

NOTE 10 BENEFIT PLANS

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Alberta Education is responsible for a portion of the unfunded liability and current costs for service after 1992. Under the *Teachers' Pension Plans Act*, for service after August 1992, the Province funds 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance and Enterprise assumed the responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September, 1992.

NOTE 10 BENEFIT PLANS (CONTINUED)

(a) Teachers' Pension Plan (continued)

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed on August 31, 2008. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2009.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2009	2008
Actuarial Asset Value	$ 4,514	$ 2,257	$ 2,257	$ 2,691
Actuarial Liabilities	(6,480)	(3,270)	(3,210)	(2,891)
Unamortized Deferred (Gain) Loss	653	-	653	121
Teachers' Pension Obligation	$ (1,313)	$ (1,013)	$ (300)	$ (79)

The August 31, 2008 valuation and March 31, 2009 extrapolation were based on economic assumptions, including a 7 per cent per annum long-term rate of return on fund assets consisting of a 4.75 per cent real rate of return and price inflation of 2.25 per cent.

The actual return on plan assets was -2.8 per cent for the year ending August 31, 2008 (2007 – 11.3 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on the Alberta Teachers' Retirement Fund Board management's best estimates of future events. The plan's future experience will vary from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statement of Operations, contributions by Alberta Education towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability is included in Operating Support for Public and Separate Schools.

	(in thousands)	
	2009	2008
Current Service Contribution	$ 212,732	$ 197,383
Pension Valuation Adjustment	220,497	(47,861)
Total Teachers' Pension Expense	$ 433,229	$ 149,522

The valuation adjustment recognizes the estimated impact on the unfunded obligation of the changes in the value of the plan's assets and amortization of experience gains and losses.

NOTE 10 BENEFIT PLANS (CONTINUED)

(a) Teachers' Pension Plan (continued)

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on the defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2009 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2008.

(b) Other Defined Pension Plans

(in thousands)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $6,394 for the year ended March 31, 2009 (2008 – $5,952).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of $568,574 (2007 – $84,341) and the Public Service Pension Plan reported a deficiency of $1,187,538 (2007 – $92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $7,111 (2007 – surplus $1,510).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of $33,540 (2008 – $6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of $1,051 (2008 – actuarial surplus $7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 COMPARATIVE FIGURES

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

NOTE 12 PROGRAM TRANSFERS

As a result of program transfers, the responsibility for certain corporate services was transferred to Service Alberta. Comparatives for 2008 have been restated as if the Ministry has always been assigned its current responsibilities.

Net operating results reported March 31, 2008	$ (3,874,303)
Program transfer to Service Alberta	2,780
Restated net operating results reported March 31, 2006	$ (3,871,523)

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Ministry of Education
Schedules to the Financial Statements

For the Year ended March 31, 2009

Schedule 1

Ministry Revenues

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
Education Property Taxes	$ 1,450,000	$ 1,466,323	$ 1,392,930
Internal Government Transfers			
Lottery Fund	129,100	129,100	129,100
Transfers from the Government of Canada			
French Language Program	10,325	10,401	9,166
Sales of Learning Resources			
Learning Resources Centre	32,000	37,762	37,204
Increase in Equity in School Jurisdictions (Schedule 9)	-	116,699	125,681
Premiums, Fees and Licences			
High School Transcripts	900	937	906
Teacher Certificate Fees	725	895	949
Diploma Exam Rewrite Fees	1,160	1,566	1,479
Miscellaneous Fees	24	28	28
	2,809	3,426	3,362
Other Revenue			
Investment Income	300	284	456
Refunds of Expenditure	1,500	4,638	5,417
Miscellaneous	-	585	517
	1,800	5,507	6,390
Total Revenues	$ 1,626,034	$ 1,769,218	$ 1,703,833

Schedule 2

Expenses – Directly Incurred Detailed by Object

	(in thousands)		
	2009		2008
	Budget	Actual	Actual (Restated see Note 12)
Salaries, Wages and Employee Benefits	$ 66,210	$ 68,402	$ 63,860
Supplies and Services	101,249	103,535	89,039
	167,459	171,937	152,899
Grants			
School Jurisdictions (Schedule 4)	5,294,947	5,339,087	5,093,014
Teachers' Pension	206,434	212,732	197,383
Accredited Private Schools	151,138	159,632	144,530
Other	26,836	10,557	26,102
	5,679,355	5,722,008	5,461,029
Amortization of Tangible Capital Assets	1,193	1,896	1,790
Interest on Advances from General Revenues and Other Expenses	4,505	4,418	7,125
Valuation Adjustments			
Provision for Teachers' Pension	11,225	220,497	(47,861)
Provision for Doubtful Accounts	-	110	25
Provision for Vacation Pay	-	522	347
	$ 5,863,737	$ 6,121,388	$ 5,575,354

Schedule 3

Ministry Budget

	(in thousands)				
	2008-2009 Estimates	Adjustments (a)	2008-2009 Budget	Authorized Supple-mentary (b)	2008-2009 Authorized Budget
Revenues					
Education Property Taxes	$ 1,450,000	$ 6,000	$ 1,456,000	$ -	$ 1,456,000
Internal Government Transfers	129,100	-	129,100	-	129,100
Transfers from the Government of Canada	10,325	-	10,325	-	10,325
Sales of Learning Resources	32,000	5,500	37,500	-	37,500
Premiums, Fees and Licenses	2,809	-	2,809	-	2,809
Investment Income	300	-	300	-	300
Other Revenue	1,500	-	1,500	-	1,500
	1,626,034	11,500	1,637,534	-	1,637,534
Expenses - Directly Incurred					
Operating Support for Public and Separate Schools	$ 5,076,483	$ (9,300)	$ 5,067,183	$ -	$ 5,067,183
Basic Education Programs	104,401	3,325	107,726	-	107,726
Accredited Private Schools	151,138	8,000	159,138	-	159,138
School Facilities and Alberta Schools Alternative Procurement (c)	623,513	(42,522)	580,991	25,500	606,491
Less: Property Tax Support to Opted-out Separate School Boards	(187,000)	6,000	(181,000)	-	(181,000)
Total Support to Basic Education	5,768,535	(34,497)	5,734,038	25,500	5,759,538
Ministry Support Services	27,382	-	27,382	-	27,382
Program Delivery Support Services	63,435	-	63,435	-	63,435
Total Expenses before Interest on Advances	5,859,352	(34,497)	5,824,855	25,500	5,850,355
Interest on Advances	4,385	-	4,385	-	4,385
Total Expenses	$ 5,863,737	$ (34,497)	$ 5,829,240	$ 25,500	$ 5,854,740
Net Operating Result	$ (4,237,703)	$ 45,997	$ (4,191,706)	$ (25,500)	$ (4,217,206)
Equipment/Inventory Purchases	$ 1,125	$ 3,475	$ 4,600	$ -	$ 4,600
Non-Budgetary Disbursements	$ 1,000	$ -	$ 1,000	$ -	$ 1,000

(a) Adjustments reflect Treasury Board approved changes to the authorized budget.

(b) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*. Supplementary Estimates of $23 million were approved in September 2008 for school maintenance, renewal, and modular classrooms. An additional $2.5 million was approved in September 2008 for Capital Cost Escalation.

(c) Pursuant to the *Appropriation Act, 2008* section 5(1)(a) for emerging capital purposes, $8.678 million was transferred from Infrastructure.

Schedule 4

Ministry Funding Provided to School Jurisdictions

	(in thousands)				
	Funding Framework (a)(e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
School Boards Included in These Financial Statements					
Aspen View Regional Division No. 19	$ 31,633	$ 6,426	$ 1,813	$ -	$ 39,872
Battle River Regional Division No. 31	61,905	10,211	3,065	-	75,181
Black Gold Regional Division No. 18	65,977	3,276	6,042	-	75,295
Buffalo Trail Regional Division No. 28	42,632	10,208	2,236	-	55,076
Calgary Roman Catholic Separate School District No. 1	329,418	37,084	41,377	(79,334)	328,545
Calgary School District No. 19	759,082	86,731	59,266	-	905,079
Canadian Rockies Regional Division No. 12	17,068	457	2,132	-	19,657
Cardiff Roman Catholic Separate School	33	-	-	-	33
Chinook's Edge School Division No. 73	85,666	18,351	7,093	-	111,110
Christ the Redeemer Catholic Separate Regional Division No. 3	54,841	1,345	2,529	(4,322)	54,393
Clearview School Division No. 71	24,734	3,013	928	-	28,675
East Central Alberta Catholic Separate Schools Regional Division No. 16	17,937	4,190	949	(927)	22,149
East Central Francophone Education Regional No. 3	8,351	8,532	527	-	17,410
Edmonton Catholic Separate School District No. 7	256,531	29,623	25,725	(48,069)	263,810
Edmonton School District No. 7	611,273	104,012	43,356	-	758,641
Elk Island Catholic Separate Regional Division No. 41	45,083	3,367	4,482	(7,123)	45,809
Elk Island Public Schools Regional Division No. 14	127,105	16,774	14,676	-	158,555
Evergreen Catholic Separate Regional Division No. 2	24,694	2,251	2,550	(3,585)	25,910
Foothills School Division No. 38	54,585	4,545	5,094	-	64,224
Fort McMurray Roman Catholic Separate School District No. 32	42,736	24,364	1,948	(811)	68,237
Fort McMurray School District No. 2833	53,267	30,717	3,483	-	87,467
Fort Vermillion School Division No. 52	32,118	3,834	1,798	-	37,750
Golden Hills School Division No. 75	50,992	16,376	3,437	-	70,805
Grande Prairie Public School District No. 2357	52,200	3,772	6,236	-	62,208
Grande Prairie Roman Catholic Separate School District No. 28	31,135	1,538	1,757	(4,001)	30,429
Grande Yellowhead Regional Division No. 35	45,244	5,691	3,971	-	54,906
Grasslands Regional Division No. 6	31,336	1,616	1,523	-	34,475
Greater North Central Francophone Education Region No. 2	28,953	4,462	2,805	-	36,220
Greater Southern Public Francophone Education Region No. 4	14,887	2,875	1,381	-	19,143
Greater Southern Separate Catholic Francophone Education Region No. 4	9,763	3,723	1,113	-	14,599

Schedule 4 (continued)

Ministry Funding Provided to School Jurisdictions

	(in thousands)								
		Funding Framework (a)(e)		School Facilities Infrastructure (b)(f)		Provincial and Other Initiatives (c)		Opted-Out Separate Boards (d)		Ministry Total
School Boards Included in These Financial Statements (continued)										
Greater St. Albert Catholic Regional Division No. 29	$	50,791	$	1,601	$	6,851	$	-	$	59,243
High Prairie School Division No. 48		31,196		10,473		1,972		-		43,641
Holy Family Catholic Regional Division No. 37		18,978		2,163		856		(1,082)		20,915
Holy Spirit Roman Catholic Separate Regional Division No. 4		36,150		9,652		2,637		(5,263)		43,176
Horizon School Division No. 67		32,496		3,153		1,486		-		37,135
Lakeland Roman Catholic Separate School District No. 150		16,617		18,123		2,221		(1,557)		35,404
Lethbridge School District No. 51		64,969		27,161		6,239		-		98,369
Living Waters Catholic Regional Division No. 42		14,944		946		847		(1,200)		15,537
Livingstone Range School Division No. 68		35,776		9,105		2,300		-		47,181
Medicine Hat Catholic Separate Regional Division No. 20		24,037		537		2,038		(3,549)		23,063
Medicine Hat School District No. 76		51,807		2,001		3,513		-		57,321
Northern Gateway Regional Division No. 10		47,604		9,313		2,971		-		59,888
Northern Lights School Division No. 69		53,122		6,313		3,827		-		63,262
Northland School Division No. 61		28,449		17,594		762		-		46,805
Northwest Francophone Education Region No. 1		5,273		1,433		299		-		7,005
Palliser Regional Division No. 26		49,005		3,124		4,334		-		56,463
Parkland School Division No. 70		76,189		24,795		4,774		-		105,758
Peace River School Division No. 10		34,278		3,703		1,570		-		39,551
Peace Wapiti School Division No. 76		52,752		1,232		2,819		-		56,803
Pembina Hills Regional Division No. 7		51,038		1,483		2,957		-		55,478
Prairie Land Regional Division No. 25		19,080		1,681		1,071		-		21,832
Prairie Rose School Division No. 8		39,555		3,729		2,996		-		46,280
Red Deer Catholic Regional Division No. 39		51,143		8,157		7,247		(5,937)		60,610
Red Deer Public School District No. 104		75,677		7,634		5,933		-		89,244
Rocky View School Division No. 41		120,190		4,285		9,867		-		134,342
St. Albert Protestant Separate School District No. 6		49,679		1,512		3,868		(7,115)		47,944
St. Paul Education Regional Division No. 1		29,810		4,738		1,765		-		36,313
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38		18,828		3,506		1,949		(1,942)		22,341
Sturgeon School Division No. 24		42,031		2,985		2,717		-		47,733
Westwind School Division No. 74		31,111		1,515		2,205		-		34,831
Wetaskiwin Regional Division No. 11		37,311		5,440		2,188		-		44,939
Wild Rose School Division No. 66		46,976		9,722		2,811		-		59,509
Wolf Creek School Division No. 72		58,587		1,907		4,162		-		64,656
Funding to School Boards	$	4,406,628	$	660,080	$	357,344	$	(175,817)	$	5,248,235

Schedule 4 (continued)

Ministry Funding Provided to School Jurisdictions

(in thousands)

	Funding Framework (a)(e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
Charter Schools Included in These Financial Statements					
Almadina School Society	$ 6,747	$ -	$ 382	$ -	$ 7,129
Aurora School Ltd.	3,659	328	257	-	4,244
Boyle Street Education Centre	2,212	-	15	-	2,227
Calgary Arts Academy Society	3,375	-	295	-	3,670
Calgary Girls' School Society	5,115	427	177	-	5,719
Calgary Science School Society	6,003	46	315	-	6,364
CAPE - Centre for Academic and Personal Excellence Institute	1,429	38	51	-	1,518
FFCA Charter School Society	20,201	-	1,655	-	21,856
Mother Earth's Children's Charter School Society	745	11	32	-	788
New Horizons Charter School Society	1,472	186	95	-	1,753
Suzuki Charter School Society	1,830	-	68	-	1,898
Valhalla Community Charter School	611	-	-	-	611
Westmount Charter School Society	10,372	-	499	-	10,871
Funding to Charter Schools	63,771	1,036	3,841	-	68,648
Total Funding to Related Parties	4,470,399	661,116	361,185	(175,817)	5,316,883
Non-Related Parties					
Lloydminster Public School Division	17,329	523	684	(4,599)	13,937
Lloydminster Roman Catholic Separate School Division	8,968	179	349	(1,229)	8,267
Total Funding to Non-Related Parties	26,297	702	1,033	(5,828)	22,204
All Funded School Jurisdictions	$ 4,496,696	$ 661,818	$ 362,218	$ (181,645)	$ 5,339,087

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with differential cost funding allocations to address variable cost factors.

(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.

(c) Provincial and Other Initiatives provides funding to school authorities including the Small Class Size Initiative, Student Health Initiative, Alberta Initiative for School Improvement and High Speed Networking.

(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

(e) The Funding Framework includes education property tax directly requisitioned by opted-out separate school boards from their municipalities.

(f) Includes $161.370 million in Statutory Expense for Alberta Schools Alternative Procurement.

Schedule 5

Ministry Acquisition of Tangible Capital Assets

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
Equipment	$ 300	$ 1,298	$ 188
Computer hardware and software	825	3,082	1,571
	$ 1,125	$ 4,380	$ 1,759

Schedule 6

Ministry Voted Non-Budgetary Disbursements

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
Support for Basic Education			
Learning Resources Centre:			
Changes in Inventory during the year	$ 1,000	$ (355)	$ 123

Schedule 7

Ministry Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Government of Alberta's financial statements. Alberta's school jurisdictions are accounted for on a modified equity basis in the consolidated financial statements of the Ministry.

The Ministry paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

Schedule 7 (continued)

Ministry Related Party Transactions

The Ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	(in thousands) 2009	 2008 (Restated)
Revenues		
Internal Government Transfers		
- Lottery Fund	$ 129,100	$ 129,100
School Jurisdictions	33,426	30,854
Post-secondary Institutions	755	710
Health Authorities	7	20
Other Ministries	388	758
	$ 163,676	$ 161,442
Expenses: Grants		
School Jurisdictions	$ 5,316,883	$ 5,070,513
Post-secondary Institutions	1,688	1,741
Health Authorities	92	33
Expenses: Other		
School Jurisdictions	12,934	10,080
Post Secondary Institutions	487	430
Health Authorities	228	125
Other Ministries	6,433	8,536
	$ 5,338,745	$ 5,091,458
Assets: Accounts Receivable		
School Jurisdictions	$ 4,090	$ 2,876
Post Secondary Institutions	94	67
Health Authorities	-	1
	$ 4,184	$ 2,944
Liabilities: Accounts Payable		
School Jurisdictions	$ 24,247	$ 66,406
Post Secondary Institutions	871	962
Health Authorities	1	42
	$ 25,119	$ 67,410

Schedule 7 (continued)

Ministry Related Party Transactions

Expenses – Incurred by Others

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these transactions are estimated based on the costs incurred by the service provider. These amounts are also included in Schedule 8.

	(in thousands)	
	2009	2008 (Restated See Note 12)
Service received:		
Accommodation	$ 10,662	$ 8,511
Legal Services	491	297
Other	6,153	6,300
	$ 17,306	$ 15,108

The Ministry receives benefit from school jurisdiction meetings and consultation, for which jurisdictions incur travel and administrative costs. These amounts were incurred in the normal course of business and have not been included in this schedule.

Schedule 8

Ministry Allocated Costs

(in thousands)

	2009					2008
		Expenses - Incurred by Others				Total Expenses (Restated see Note12)
Program	Expenses (a)	Accommodation Costs (b)(d)	Legal Services (c)	Other Costs	Total Expenses	
Operating Support for Public and Separate Schools	$ 5,093,388	$ -	$ -	$ -	$ 5,093,388	$ 4,626,755
Basic Education Programs	107,519	1,260	-	-	108,779	98,162
Accredited Private Schools	156,937	-	-	-	156,937	141,775
School Facilities and Alternative Procurement	661,818	-	-	-	661,818	616,670
Ministry Support Services	29,859	2,826	491	6,153	39,329	35,436
Program Delivery Support Services	67,697	6,576	-	-	74,273	64,970
	$ 6,117,218	$ 10,662	$ 491	$ 6,153	$ 6,134,524	$ 5,583,768

a) Expenses – Directly Incurred as per Statement of Operations.

b) Costs shown for Accommodation on Schedule 7, allocated to the Ministry by square footage.

c) Legal Services Expense is allocated by the number of hours utilized by program.

d) Allocated based on number of employees supporting each program.

Schedule 9

Equity in School Jurisdictions

Statement of Change in Equity in School Jurisdictions

	(in thousands)	
	2008-2009	2007-2008
Equity in School Jurisdictions, beginning of year	$ 537,756	$ 412,075
Revenues:		
Transfers from Government Sector Entities	4,839,517	4,525,071
Other Revenue	555,135	528,044
Total Revenues	5,394,652	5,053,115
Expenses:		
Salaries, Wages and Benefits	3,907,968	3,637,038
Other Expenses	1,348,485	1,266,696
Total Expenses	5,256,453	4,903,734
Net Operating Results, August 31	138,199	149,381
Adjustment to Payroll Expenses to March 31(a)	(21,500)	(23,700)
Increase in Equity in School Jurisdictions	116,699	125,681
Equity in School Jurisdictions, end of year	$ 654,455	$ 537,756

Statement of Equity in School Jurisdictions

	(in thousands)	
	2008-2009	2007-2008
Assets:		
Cash and Temporary Investments	$ 1,109,220	$ 819,537
Accounts Receivable	252,940	178,461
Investments	69,271	55,518
Work in Progress (b)	161,370	-
Other Tangible Capital Assets	3,495,778	3,220,008
Other Assets	166,445	142,418
	5,255,024	4,415,942
Liabilities:		
Accounts Payable and Accrued Liabilities	469,793	427,628
Debt held by Government Sector Entities	234,555	291,638
Other Liabilities and Unmatured Debt	32,265	31,106
Deferred Revenue	178,413	162,237
Deferred Capital Contributions (c)	437,213	185,023
Unamortized Capital Contributions (c)	2,859,830	2,413,554
	4,212,069	3,511,186
Net Assets of School Jurisdictions, August 31	1,042,955	904,756
Adjustment for Accrued Payroll, March 31 (a)	(388,500)	(367,000)
Equity in School Jurisdictions	$ 654,455	$ 537,756

(a) Teachers and certain non-certificated staff earn their salaries over 10 months, but are paid over 12 months.

(b) This is the Alberta School Alternative Procurement (P3) work in progress referred to in Note 7.

(c) School jurisdictions follow the deferral method of accounting. Capital contributions, including contributions from government sector entities, are recorded as deferred capital contributions until invested in tangible capital assets. Amounts expended on capital assets are transferred to unamortized capital contributions and recognized as revenue when the related amortization expense is recorded. When the accounts of school jurisdictions are consolidated with ministry accounts beginning April 1, 2009, the deferred and unamortized capital contributions will be credited to net assets (liabilities).

Schedule 9 (continued)

Equity in School Jurisdictions (continued)

Contractual Obligations of School Jurisdictions

The aggregate amounts committed for the unexpired terms of contractual obligations as reported by school jurisdictions are as follows:

	(in thousands)					
	Capital Costs	Service Contracts	Long-Term Leases	Information Technology	Other	Total
2010	$ 253,920	$ 82,653	$ 12,649	$ 5,670	$ 7,430	$ 362,322
2011	67,083	65,819	18,896	4,881	1,006	157,685
2012	5,613	59,261	16,216	4,755	-	85,845
2013	-	55,012	13,604	4,151	-	72,767
2014	-	43,170	11,825	3,331	-	58,326
Thereafter	-	79,073	217,267	2,091	-	298,431
	$ 326,616	$ 384,988	$ 290,457	$ 24,879	$ 8,436	$ 1,035,376

Asset Retirement Obligations (AROs) of School Jurisdictions

There were no significant asset retirement obligations outstanding. A total of two AROs were reported, totaling less than $5 million. The liability, in most cases, cannot be reasonably estimated.

Contingent Liabilities of School Jurisdictions

A total of 44 legal claims (2008 – 47) were reported, 32 (2008 – 19) with no specified amount, and 12 (2008 – 28) with claims totaling less than $4 million.

Department of Education
Financial Statements
March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedules to the Financial Statements

- Schedule 1 Revenues
- Schedule 2 Dedicated Revenue Initiatives
- Schedule 3 Expenses – Directly Incurred Detailed by Object
- Schedule 4 Budget
- Schedule 5 Comparison of Expenses - Directly Incurred, Equipment/ Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget
- Schedule 6 Salary and Benefits Disclosure
- Schedule 7 Related Party Transactions
- Schedule 8 Allocated Costs

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Minister of Education

I have audited the statement of financial position of the Department of Education as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I draw your attention to Note 7 to the financial statements. It describes where the work in progress assets that relate to the Alberta Schools Alternative Procurement obligation have been recorded. My opinion is not qualified in this matter.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
June 11, 2009

Department of Education
Statement of Operations

Year ended March 31, 2009

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
	(Schedule 4)		(Restated see Note 12)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 129,100	$ 129,100	$ 129,100
Transfers from the Government of Canada	10,325	10,401	9,166
Sale of Learning Resources	32,000	37,762	37,204
Premiums, Fees and Licenses	2,809	3,426	3,362
Other Revenue	1,500	5,223	5,934
	175,734	185,912	184,766
Expenses - Directly Incurred (Note 2c)			
Voted (Schedules 3 and 5)			
Operating Support for Public and Separate Schools	3,403,933	3,393,233	3,301,049
Basic Education Programs	104,401	107,519	96,918
Accredited Private Schools	151,138	156,937	141,775
School Facilities	473,513	500,448	616,670
Ministry Support Services	27,382	29,859	26,613
Program Delivery Support Services	63,435	67,065	59,557
	4,223,802	4,255,061	4,242,582
Statutory Expense (Schedules 3 and 5)			
Alberta Schools Alternative Procurement (Note 7)	150,000	161,370	-
Valuation Adjustments			
Provision for Teachers' Pension (Note 10)	11,225	220,497	(47,861)
Provision for Doubtful Accounts	-	110	25
Provision for Vacation Pay	-	522	347
	161,225	382,499	(47,489)
Total Expenses	4,385,027	4,637,560	4,195,093
(Loss) on Disposal of Tangible Capital Assets	-	(2)	(2)
Net Operating Result	$ (4,209,293)	$ (4,451,650)	$ (4,010,329)

The accompanying notes and schedules are part of these financial statements.

Department of Education
Statement of Financial Position

As at March 31, 2009

	(in thousands)	
	2009	2008 (Restated see Note 12)
Assets		
Cash and Cash Equivalents	$ 46	$ 40
Accounts Receivable (Note 3)	21,790	11,369
Inventory	6,668	7,023
Tangible Capital Assets (Note 4)	8,965	6,483
	$ 37,469	$ 24,915
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 46,238	$ 129,273
Alberta Schools Alternative Procurement (Note 7)	161,370	-
Teachers' Pension Obligation (Note 10)	299,824	79,327
	507,432	208,600
Net Liabilities		
Net Liabilities at Beginning of Year	(183,685)	(123,582)
Net Operating Result	(4,451,650)	(4,010,329)
Net Financing Provided from General Revenues (Note 2b)	4,165,372	3,950,226
Net Liabilities at End of Year	(469,963)	(183,685)
	$ 37,469	$ 24,915

The accompanying notes and schedules are part of these financial statements.

Department of Education
Statement of Cash Flows

Year ended March 31, 2009

	(in thousands)	
	2009	2008 (Restated see Note 12)
Operating Transactions		
Net Operating Result	$ (4,451,650)	$ (4,010,329)
Non-Cash Items Included in Net Operating Result		
Alberta Schools Alternative Procurement	161,370	-
Amortization	1,896	1,790
Loss on Disposal of Tangible Capital Assets	2	2
Valuation Adjustments	221,129	(47,489)
	(4,067,253)	(4,056,026)
(Increase) Decrease in Accounts Receivable	(10,531)	6,283
Decrease (Increase) in Inventory	355	(123)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(83,557)	99,423
Total Cash (Applied to) Operating Transactions	(4,160,986)	(3,950,443)
Capital Transactions		
Net Tangible Capital Assets Transferred to Other Ministries	-	1,980
Acquisition of Tangible Capital Assets (Note 4)	(4,380)	(1,759)
Total Cash Applied to Capital Transactions	(4,380)	221
Financing Transactions		
Net Financing Provided from General Revenues	4,165,372	3,950,226
Increase in Cash	6	4
Cash and Cash Equivalents, Beginning of Year	40	36
Cash and Cash Equivalents, End of Year	$ 46	$ 40

The accompanying notes and schedules are part of these financial statements.

Department of Education
Notes to the Financial Statements

March 31, 2009

NOTE 1 AUTHORITY AND PURPOSE

The Department of Education operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Department of Education, through its leadership, partnerships and work with the public–including stakeholders–inspires, motivates, and provides the necessary tools and opportunities for every child to attain the knowledge, skills, and attributes required for lifelong learning, self-sufficiency, work and citizenship.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government financial statements has been modified to reflect more appropriately the nature of the Department.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. The Department provides funding to public, separate and private schools. The activities of these organizations are not included in these financial statements. The Ministry financial statements provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue and included in accounts payable and accrued liabilities.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from the Government of Canada

Transfers from the Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount.

If actual dedicated revenues exceed budget, the Department may, with the approval of Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

Expenses

Directly Incurred

Expenses directly incurred are those costs for which the Department has primary responsibility and accountability, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries and supplies, expenses directly incurred include:

- amortization of tangible capital assets
- pension costs which comprise the cost of government contributions for teachers of public and separate school jurisdictions and employer contributions for the current service of employees during the year
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value and the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pension.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(c) Basis of Financial Reporting (continued)

Expenses (continued)

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made.

Incurred by Others

Services contributed by other entities in support of Department operations are disclosed in Schedule 7, and allocated to programs to show full cost of services in Schedule 8.

Assets

Financial assets of the Department include financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale. Inventories held for resale are valued at the lower of cost and estimated net realizable value.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(c) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Liabilities

Net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Measurement Uncertainty

Measurement uncertainty exists when there is significant variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension obligation is subject to measurement uncertainty because actual experience may vary from the assumptions used in the calculation. Note 10 discloses information on the Teachers' Pension Plan.

NOTE 3 ACCOUNTS RECEIVABLE

(in thousands)

	2009			2008
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 19,161	$ -	$ 19,161	$ 9,372
School Jurisdictions	653	-	653	351
Other	2,041	65	1,976	1,646
	$ 21,855	$ 65	$ 21,790	$ 11,369

Accounts receivable are non-interest bearing, unsecured and reported at their net realizable value.

NOTE 4 TANGIBLE CAPITAL ASSETS

	(in thousands)			
	2009			2008
	Equipment	Computer Hardware and Software	Total	Total
Estimated Useful Life	3-10 years	5 years		
Historical Cost				
Beginning of year	$ 3,684	$ 16,153	$ 19,837	$ 20,588
Additions	1,298	3,082	4,380	1,759
Disposals, including write-downs	(49)	(74)	(123)	(2,510)
End of year	$ 4,933	$ 19,161	$ 24,094	$ 19,837
Accumulated Amortization				
Beginning of year	$ 1,735	$ 11,619	$ 13,354	$ 12,092
Amortization expense	248	1,648	1,896	1,790
Effect of Disposal	(49)	(72)	(121)	(528)
End of year	$ 1,934	$ 13,195	$ 15,129	$ 13,354
Net Book Value at March 31	$ 2,999	$ 5,966	$ 8,965	$ 6,483

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	(in thousands)	
	2009	2008
Accounts Payable	$ 1,932	$ $28,692
Accrued Liabilities		
- Vacation	6,029	5,507
- Grants to School Jurisdictions	23,272	65,542
- Other	14,143	28,512
Unearned Revenue	862	1,020
	$ 46,238	$ 129,273

NOTE 6 COMMITMENTS

Commitments are obligations that will become liabilities when the terms of the contract or agreement are met.

	(in thousands) 2009	2008
Capital Construction Contracts		
Alberta Schools Alternative Procurement	$ 419,884	$ -
Other	394,618	502,381
ASAP1 - Maintenance & Renewal	161,459	-
Service Contracts	8,720	17,568
Long-term Leases	1,653	1,284
Other Grants	41,654	5,206
Information Technology Development	7,194	3,885
	$ 1,035,182	$ 530,324

Capital construction contracts are for capital projects approved for school jurisdictions. The aggregate amounts committed for the unexpired terms of the contractual obligations are as follows:

(in thousands)

	Capital Construction Contracts						
	Alberta Schools Alternative Procurement	Other	ASAP1 Maintenance & Renewal	Service Contracts & Long-Term Leases	Other Grants	Information Technology Development	Total
2010	$ -	$ 230,940	$ -	$ 7,477	$ 12,004	$ 7,188	$ 257,609
2011	129,956	63,387	3,012	1,128	28,814	6	226,303
2012	6,904	38,003	4,016	839	636	-	50,398
2013	7,258	47,206	4,016	789	200	-	59,469
2014	7,628	15,082	4,016	140	-	-	26,866
Thereafter	429,508	-	146,399	-	-	-	575,907
Less: Accrued Liability	(161,370)	-	-	-	-	-	(161,370)
	$ 419,884	$ 394,618	$ 161,459	$ 10,373	$ 41,654	$ 7,194	$1,035,182

Memorandum of Agreement

Pursuant to a Memorandum of Agreement entered into with the Alberta Teachers' Association, the Department has committed to provide additional funding for teacher salary increases of 4.53 per cent for the period ending August 31, 2009. For the remaining three years of the agreement, the Department is committed to funding teacher salary increases in accordance with the year-over-year increase to the Alberta Average Weekly Earnings Index.

NOTE 6 COMMITMENTS (CONTINUED)

Environmental Liability

The Department provides funding for the removal of hazardous materials from school buildings as required by environmental legislation when schools are renovated, upgraded, modernized or demolished (when the site will be re-used for a school building). The amount of the environmental liability cannot be estimated because schools containing hazardous materials have not been identified, and the dates that the hazardous materials would be removed are unknown.

NOTE 7 PUBLIC PRIVATE PARTNERSHIPS
ALBERTA SCHOOL ALTERNATIVE PROCUREMENT

(in thousands)

In September 2008 the Department entered into a contract for the design, construction finance and maintenance of 18 new state-of-the-art schools in Calgary and Edmonton. Construction commenced in October 2008 and completion is scheduled for June 2010. Upon completion of the project, the Department will contribute $125 million through a lump sum payment to the contractor. Monthly payments will be made to the contractor over the 30 year duration for the Capital portion and for Maintenance and Renewal. The Maintenance and Renewal payments will be indexed for inflation.

The net present value (NPV) for the capital payment stream of the 18 schools under construction is $581,254 as at completion June 30, 2010. The $161,370 obligation to the contractor and the expense recorded in these financial statements represents the net present value of the work in progress completed by March 31, 2009. As the schools will be under the operational control of the school jurisdictions upon completion, the work in progress will be recorded as a capital asset by the school jurisdictions. As no cash was advanced to the contractor during the year, the budget and the value of the work in progress is recorded as a statutory expense rather than a voted expense in these financial statements. The allocation of the work in progress, by school jurisdiction, is as follows:

NOTE 7 PUBLIC PRIVATE PARTNERSHIPS
ALBERTA SCHOOL ALTERNATIVE PROCUREMENT (CONTINUED)

(in thousands)

	(in thousands) 2009
Edmonton School District (6 Schools)	
(NPV at completion $242,387)	
Obligation, Beginning of Year	$ -
Work completed during the year	74,090
Principal payments	-
Obligation, End of Year	74,090
Edmonton Catholic Separate School District (3 Schools)	
(NPV at completion $71,291)	
Obligation, Beginning of Year	$ -
Work completed during the year	17,324
Principal payments	-
Obligation, End of Year	17,324
Calgary School District (6 Schools)	
(NPV at completion $159,215)	
Obligation, Beginning of Year	$ -
Work completed during the year	41,885
Principal payments	-
Obligation, End of Year	41,885
Calgary Roman Catholic Separate School District (3 Schools)	
(NPV at completion $108,361)	
Obligation, Beginning of Year	$ -
Work completed during the year	28,071
Principal payments	-
Obligation, End of Year	28,071
Total Work in Progress Under Alternative Procurement (18 Schools)	$ 161,370

NOTE 8 CONTINGENT LIABILITIES

(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

NOTE 8 CONTINGENT LIABILITIES (CONTINUED)

(in thousands)

At March 31, 2009 the Department is a defendant in five legal claims (2008 – four legal claims). Two of these claims have specified amounts totaling $94,700 and the remaining three have no specified amount (2008 – two claims with specified amounts totaling $94,650 and two with no specified amount). One claim amounting to $94,350 (2008 – $94,350) is partly covered by the Alberta Risk Management Fund because it relates to historical claims with alleged losses dating before establishment of the Fund. The probable total loss from these claims cannot be estimated.

The Department is also involved in a case being heard by the Copyright Board of Canada. The potential loss, if any, is undeterminable at this time.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION OR OVERSIGHT

The Department administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the assets of the funds, they are not included in the Department's financial statements.

	(in thousands)	
	2009	2008
	Total Assets	Total Assets
Education Gifts and Bequests Fund	$ 221	$ 210
Alberta Teachers' Retirement Fund	3,435,000	4,538,000
	$ 3,435,221	$ 4,538,210

NOTE 10 BENEFIT PLANS

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The *Act* requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Alberta Education is responsible for a portion of the unfunded liability and current costs for service after 1992. Under the *Teachers' Pension Plans Act*, for service after August 1992, the Province funds 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

NOTE 10 BENEFIT PLANS (CONTINUED)

(a) Teachers' Pension Plan (continued)

Effective April 1, 2007, Alberta Finance and Enterprise assumed the responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September, 1992.

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed on August 31, 2008. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2009.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2009	2008
Actuarial Asset Value	$ 4,514	$ 2,257	$ 2,257	$ 2,691
Actuarial Liabilities	(6,480)	(3,270)	(3,210)	(2,891)
Unamortized Deferred (Gain) Loss	653	-	653	121
Teachers' Pension Obligation	$ (1,313)	$ (1,013)	$ (300)	$ (79)

The August 31, 2008 valuation and March 31, 2009 extrapolation were based on economic assumptions, including a 7 per cent per annum long-term rate of return on fund assets consisting of a 4.75 per cent real rate of return and price inflation of 2.25 per cent.

The actual return on plan assets was -2.8 per cent for the year ending August 31, 2008 (2007 – 11.3 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on the Alberta Teachers' Retirement Fund Board management's best estimates of future events. The plan's future experience will vary from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statement of Operations, contributions by Alberta Education towards current service in the Alberta Teachers' Pension Plan are included in voted expenses. The increase in the Province's share of the unfunded liability is shown as statutory expense.

NOTE 10 BENEFIT PLANS (CONTINUED)

(a) Teachers' Pension Plan (continued)

	(in thousands) 2009	(in thousands) 2008
Current Service Contribution	$ 212,732	$ 197,383
Pension Valuation Adjustment	220,497	(47,861)
Total Teachers' Pension Expense	$ 433,229	$ 149,522

The valuation adjustment recognizes the estimated impact on the unfunded obligation of the changes in the value of the plan's assets and amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Department's Annual Report for the year ended March 31, 2009 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2008.

(b) Other Defined Pension Plans

(in thousands)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $6,394 for the year ended March 31, 2009 (2008 – $5,952).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of $568,574 (2007 – $84,341) and the Public Service Pension Plan reported a deficiency of $1,187,538 (2007 – $92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $7,111 (2007 – surplus $1,510).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of $33,540 (2008 – $6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of $1,051 (2008 – actuarial surplus $7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 COMPARATIVE FIGURES

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

NOTE 12 PROGRAM TRANSFERS

As a result of program transfers, the responsibility for certain corporate services was transferred to Service Alberta. Comparatives for 2008 have been restated as if the Department has always been assigned its current responsibilities.

Net operating results reported March 31, 2008	$ (4,013,109)
Program transfer to Service Alberta	2,780
Restated net operating results reported March 31, 2008	$ (4,010,329)

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Department of Education
Schedules to the Financial Statements

For the year ended March 31, 2009

Schedule 1

Revenues

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
Internal Government Transfers			
Lottery Fund	$ 129,100	$ 129,100	$ 129,100
Transfers from the Government of Canada			
French Language Program	10,325	10,401	9,166
Sales of Learning Resources			
Learning Resources Centre	32,000	37,762	37,204
Premiums, Fees and Licences			
High School Transcripts	900	937	906
Teacher Certificate Fees	725	895	949
Diploma Exam Rewrite Fees	1,160	1,566	1,479
Miscellaneous Fees	24	28	28
	2,809	3,426	3,362
Other Revenue			
Refunds of Expenditure	1,500	4,638	5,417
Miscellaneous	-	585	517
	1,500	5,223	5,934
Total Revenues	$ 175,734	$ 185,912	$ 184,766

Schedule 2

Dedicated Revenue Initiatives

	(in thousands)		
	2009		
	Authorized Dedicated Revenue (a)	Actual Dedicated Revenues	(Shortfall) Excess (b)
Basic Education Programs			
Learning Resources Centre (c)	$ 37,500	$ 37,762	$ 262
Federal French Language	10,325	10,465	140
Ministry Support Services			
Information and Program Services (d)	900	937	37
Program Delivery Support Services			
Fees (e)	1,905	2,476	571
	$ 50,630	$ 51,640	$ 1,010

The revenue of each dedicated revenue initiative is included in the Statement of Operations.

(a) Authorized Dedicated Revenue includes Adjustments and Supplementary Estimates appearing on Schedule 4.

(b) Shortfall is deducted from current year's authorized budget.

(c) Learning Resources Centre generates dedicated revenue from the sale and distribution of learning and teaching resources that have been purchased directly from publishers/suppliers or developed and produced by Alberta Education.

(d) The Information and Program Services dedicated revenues are fees collected for the delivery of high school transcripts and copyrights.

(e) The Program Delivery Support dedicated revenues include fees collected from students writing diploma examinations for the second or subsequent time, fees collected from students seeking to have their diploma examinations rescored, and fees related to licensing agreements. It also includes fees collected for teacher certification and development.

Schedule 3

Expenses – Directly Incurred Detailed by Object

	(in thousands)		
	2009		2008
	Budget	Actual	Actual (Restated see Note 12)
Voted			
Salaries, Wages and Employee Benefits	$ 66,210	$ 68,402	$ 63,860
Supplies and Services	101,249	103,535	89,039
	167,459	171,937	152,899
Grants			
School Jurisdictions	3,670,622	3,698,059	3,719,447
Teachers' Pension	206,434	212,732	197,383
Accredited Private Schools	151,138	159,632	144,530
Other	26,836	10,557	26,102
	4,055,030	4,080,980	4,087,462
Other	120	248	431
Amortization of Tangible Capital Assets	1,193	1,896	1,790
Total Voted Expenses	$ 4,223,802	$ 4,255,061	$ 4,242,582
Statutory			
Grants to School Jurisdictions	$ 150,000	$ 161,370	$ -
Valuation Adjustments			
Provision for Teachers' Pension	11,225	220,497	(47,861)
Provision for Doubtful Accounts	-	110	25
Provision for Vacation Pay	-	522	347
	$ 161,225	$ 382,499	$ (47,489)

Schedule 4

Budget

	(in thousands)				
	2008-2009 Estimates	Adjust-ments (a)	2008-2009 Budget	Authorized Supple-mentary(b)	2008-2009 Authorized Budget
Revenues					
Internal Government Transfers	$ 129,100	$ -	$ 129,100	$ -	$ 129,100
Transfers from the Government of Canada	10,325	-	10,325	-	10,325
Sales of Learning Resources	32,000	5,500	37,500	-	37,500
Premiums, Fees and Licenses	2,809	-	2,809	-	2,809
Other Revenue	1,500	-	1,500	-	1,500
	175,734	5,500	181,234	-	181,234
Expenses - Directly Incurred					
Voted Expenses					
Operating Support for Public and Separate Schools	3,403,933	(9,300)	3,394,633	-	3,394,633
Basic Education Programs	104,401	3,325	107,726	-	107,726
Accredited Private Schools	151,138	8,000	159,138	-	159,138
School Facilities (c)	473,513	8,678	482,191	25,500	507,691
Ministry Support Services	27,382	-	27,382	-	27,382
Program Delivery Support Services	63,435	-	63,435	-	63,435
	4,223,802	10,703	4,234,505	25,500	4,260,005
Statutory Expenses					
Alberta Schools Alternative Procurement	150,000	(51,200)	98,800	-	98,800
Valuation Adjustments					
Provision for Teachers' Pension	11,225	-	11,225	-	11,225
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay	-	-	-	-	-
	161,225	(51,200)	110,025	-	110,025
Total Expenses	4,385,027	(40,497)	4,344,530	25,500	4,370,030
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-	-	-
Net Operating Result	$ (4,209,293)	$ 45,997	$ (4,163,296)	$ (25,500)	$ (4,188,796)
Equipment/Inventory Purchases	$ 1,125	$ 3,475	$ 4,600	$ -	$ 4,600
Non-Budgetary Disbursements	$ 1,000	$ -	$ 1,000	$ -	$ 1,000

(a) Adjustments reflect Treasury Board approved changes to the authorized budget.

(b) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*. Supplementary Estimates of $23 million were approved in September 2008 for school maintenance and renewal and modular classrooms. An additional $2.5 million was approved in September 2008 for Capital Cost Escalation.

(c) Pursuant to the *Appropriation Act*, 2008 section 5(1)(a) for emerging capital purposes, $8.678 million was transferred from Infrastructure.

Schedule 5

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget.

(in thousands)

		2008-2009 Estimates	Adjustments (a)	2008-2009 Budget	Authorized Supplementary (b)	2008-2009 Authorized Budget	2008-2009 Actuals (c)	Unexpended (Over Expended)
Voted Operating Expenses and Equipment/Inventory Purchases								
1	**Ministry Support Services**							
1.0.1	Minister's Office	$ 431	$ -	$ 431	$ -	$ 431	$ 494	$ (63)
1.0.2	Deputy Minister's Office	654	-	654	-	654	623	31
1.0.3	Corporate Services							
	- Operating Expenses	9,429	-	9,429	-	9,429	9,346	83
	- Capital Investment	-	-	-	-	-	7	(7)
1.0.4	Information and Program Services							
	- Operating Expenses	15,178	-	15,178	-	15,178	17,005	(1,827)
	- Capital Investment	-	-	-	-	-	(10)	10
1.0.5	Communications	745	-	745	-	745	774	(29)
1.0.6	Amortization of Capital Assets	820	-	820	-	820	1,395	(575)
1.0.7	Cabinet Policy Committee on Community Services	125	-	125	-	125	222	(97)
		$ 27,382	$ -	$ 27,382	$ -	$ 27,382	$ 29,856	$ (2,474)
2	**Operating Support for Public and Separate Schools**							
2.0.1	Operational Funding							
	- Operating Expenses	$ 2,364,781	$ (9,300)	$ 2,355,481	$ -	$ 2,355,481	$ 2,349,929	$ 5,552
	- Operating Expenses funded by Lotteries	60,800	-	60,800	-	60,800	60,800	-
2.0.2	Student Health Services Initiative	46,830	-	46,830	-	46,830	45,707	1,123
2.0.3	Alberta Initiative for School Improvement	76,793	-	76,793	-	76,793	76,012	781
2.0.4	Class Size Initiative	211,965	-	211,965	-	211,965	207,737	4,228
2.0.5	Teachers' Pensions - Current Service Payment	206,434	-	206,434	-	206,434	212,732	(6,298)
2.0.6	Plant Operations and Maintenance	436,330	-	436,330	-	436,330	440,316	(3,986)
		$ 3,403,933	$ (9,300)	$ 3,394,633	$ -	$ 3,394,633	$ 3,393,233	$ 1,400

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget.

(in thousands)

		2008-2009 Estimates	Adjust-ments (a)	2008-2009 Budget	Authorized Supple-mentary (b)	2008-2009 Authorized Budget	2008-2009 Actuals (c)	Unexpended (Over Expended)
3	**School Facilities**							
3.0.1	School Facilities Infrastructure							
	- School Facilities Infrastructure	$ 413,213	$ 8,678	$ 421,891	$ 25,500	$ 447,391	$ 440,148	$ 7,243
	- School Facilities Infrastructure funded by Lotteries	60,300	-	60,300	-	60,300	60,300	-
		$ 473,513	$ 8,678	$ 482,191	$ 25,500	$ 507,691	$ 500,448	$ 7,243
4	**Program Delivery Support Services**							
4.0.1	Program Delivery Support							
	- Operating Expenses	$ 63,435	$ -	$ 63,435	$ -	$ 63,435	$ 67,065	$ (3,630)
	- Capital Investment	-	-	-	-	-	164	(164)
		$ 63,435	$ -	$ 63,435	$ -	$ 63,435	$ 67,229	$ (3,794)
5	**Basic Education Programs**							
5.0.1	Basic Education Program Initiatives							
	- Operating Expenses	$ 49,277	$ (1,475)	$ 47,802	$ -	$ 47,802	$ 48,578	$ (776)
	- Operating Expenses funded by Lotteries	8,000	-	8,000	-	8,000	8,000	-
	- Capital Investment	825	2,775	3,600	-	3,600	2,054	1,546
5.0.2	Learning Resources							
	- Operating Expenses	36,426	4,800	41,226	-	41,226	39,975	1,251
	- Capital Investment	300	700	1,000	-	1,000	2,166	(1,166)
5.0.3	French Language Program - Federal funding	10,325	-	10,325	-	10,325	10,465	(140)
5.0.4	Amortization of Capital Assets	373	-	373	-	373	501	(128)
		$ 105,526	$ 6,800	$ 112,326	$ -	$ 112,326	$ 111,739	$ 587
6	**Accredited Private Schools**							
6.0.1	Accredited Private Schools Support	$ 109,790	$ 8,000	$ 117,790	$ -	$ 117,790	$ 115,429	$ 2,361
6.0.2	Accredited Private Operators Support	41,348	-	41,348	-	41,348	41,508	(160)
		$ 151,138	$ 8,000	$ 159,138	$ -	$ 159,138	$ 156,937	$ 2,201
	Total Voted Expenses	$ 4,224,927	$ 14,178	$ 4,239,105	$ 25,500	$ 4,264,605	$ 4,259,442	$ 5,163

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget.

(in thousands)

	2008-2009 Estimates	Adjust-ments (a)	2008-2009 Budget	Authorized Supple-mentary (b)	2008-2009 Authorized Budget	2008-2009 Actuals (c)	Unexpended (Over Expended)
Voted Operating Expenses							
Program Operating Expenses	$ 4,094,702	$ 10,703	$ 4,105,405	$ 25,500	$ 4,130,905	$ 4,125,961	$ 4,944
Program Operating Expenses funded by Lotteries	129,100	-	129,100	-	129,100	129,100	-
Subtotal	4,223,802	10,703	4,234,505	25,500	4,260,005	4,255,061	4,944
Equipment/Inventory Purchases	1,125	3,475	4,600	-	4,600	4,381	219
Total Voted Expenses	$ 4,224,927	$ 14,178	$ 4,239,105	$ 25,500	$ 4,264,605	$ 4,259,442	$ 5,163
Statutory Expenses							
Alberta Schools Alternative Procurement	$ 150,000	$ (51,200)	$ 98,800	$ -	$ 98,800	$ 161,370	$ (62,570)
Valuation Adjustments							
Provision for Teachers' Pension	11,225	-	11,225	-	11,225	220,497	(209,272)
Provision for Doubtful Accounts/Bad Debt	-	-	-	-	-	110	(110)
Provision for Vacation Pay	-	-	-	-	-	522	(522)
Total Statutory Payments	$ 161,225	$ (51,200)	$ 110,025	$ -	$ 110,025	$ 382,499	$ (272,474)
Non-Budgetary Disbursements by Program							
5 **Other Basic Education Programs**							
5.0.2 Learning Resources							
Changes in Learning Resources Inventory during the year	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ (355)	$ 1,355
Total Non-Budgetary Disbursements	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ (355)	$ 1,355

(a) Adjustments reflect Treasury Board approved changes to the Authorized Budget.

(b) Supplementary Estimates were approved in September 2008. Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

(c) Includes achievement bonus amounting to $2,458.

Schedule 6

Salary and Benefits Disclosure

	(in dollars)				
	2009				2008
	Base Salary (a)	Other Cash Benefits (b)	Non-Cash Benefits (c)	Total	Total
Deputy Minister (d)	$ 253,668	$ 72,123	$ 61,802	$ 387,593	$ 341,832
Executives					
Assistant Deputy Minister					
Accountability and Reporting	$ 177,828	$ 40,801	$ 43,281	$ 261,910	$ 241,062
Assistant Deputy Minister					
Learning Supports	$ 177,828	$ 39,881	$ 43,062	$ 260,771	$ 226,332
Assistant Deputy Minister (e)					
Program Development and Standards	$ 175,178	$ 36,097	$ 42,190	$ 253,465	$ 224,151
Assistant Deputy Minister (f)					
Strategic Services	$ 158,374	$ 35,136	$ 40,406	$ 233,916	$ 233,626
Executive Director					
People Resources	$ 145,572	$ 40,463	$ 11,797	$ 197,832	$ 179,503

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base salary includes regular base pay.

(b) Other Cash Benefits include bonuses, and $83,139 in vacation payouts (2008 - $51,887).

(c) Non-Cash Benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees, including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) Automobile provided – no dollar amounts included in the schedule.

(e) This position was occupied by two individuals during the year.

(f) This position was occupied by two individuals during the year.

Schedule 7

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Government of Alberta's financial statements. Alberta's school jurisdictions are accounted for on a modified equity basis in the consolidated financial statements of the Ministry.

The Department paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

The Department had the following transactions with related parties:

	(in thousands)	
	2009	2008 (Restated)
Revenues		
Internal Government Transfers - Lottery Fund	$ 129,100	$ 129,100
School Jurisdictions	33,426	30,854
Post-secondary Institutions	755	710
Health Authorities	7	20
Other Ministries	388	758
	$ 163,676	$ 161,442
Expenses: Grants		
School Jurisdictions	$ 3,842,073	$ 3,701,027
Post-secondary Institutions	1,688	1,741
Health Authorities	92	33
Expenses: Other		
School Jurisdictions	12,934	10,080
Post-secondary Institutions	487	430
Health Authorities	228	125
Other Ministries	2,263	1,842
	$ 3,859,765	$ 3,715,278
Assets: Accounts Receivable		
School Jurisdictions	$ 999	$ 352
Post-secondary Institutions	94	67
Health Authorities	-	1
	$ 1,093	$ 420
Liabilities: Accounts Payable		
School Jurisdictions	$ 24,247	$ 66,406
Post-secondary Institutions	871	962
Health Authorities	1	42
	$ 25,119	$ 67,410

Schedule 7 (continued)

Related Party Transactions

Expenses – Incurred by Others

The Department had the following transactions with related parties for which no consideration was exchanged. The amounts for these transactions are estimated based on the costs incurred by the service provider. These amounts are also included in Schedule 8.

	(in thousands) 2009	2008 (Restated see Note 12)
Service received		
Accommodation	$ 10,662	$ 8,511
Legal Services	491	297
Other	6,153	6,300
	$ 17,306	$ 15,108

The Department receives benefit from school jurisdiction meetings and consultation, for which jurisdictions incur travel and administrative costs. These amounts were incurred in the normal course of business and have not been included in this schedule.

Schedule 8

Allocated Costs

(in thousands)

	2009								2008
		Expenses - Incurred by Others			Valuation Adjustments				Total Expenses (Restated See Note 12)
Program	Expenses (a)	Accommodation Costs (b)(d)	Legal Services (c)	Other Costs	Vacation Pay (d)	Doubtful Accounts	Teachers' Pension	Total Expenses	
Operating Support for Public and Separate Schools	$ 3,393,233	$ -	$ -	$ -	$ -	$ -	$ 220,497	$ 3,613,730	$ 3,301,048
Basic Education Programs	107,519	1,262	-	-	-	-	-	108,781	50,301
Accredited Private Schools	156,937	-	-	-	-	-	-	156,937	141,775
School Facilities	500,448	-	-	-	-	-	-	500,448	616,670
Ministry Support Services	29,859	2,830	491	6,153	-	-	-	39,333	35,436
Program Delivery Support Services	67,065	6,570	-	-	522	110	-	74,267	64,971
Alberta Schools Alternative Procurement	161,370	-	-	-	-	-	-	161,370	-
	$ 4,416,431	$ 10,662	$ 491	$ 6,153	$ 522	$ 110	$ 220,497	$ 4,654,866	$ 4,210,201

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

(b) Costs shown for Accommodation on Schedule 7, allocated to the Department by square footage.

(c) Legal Services Expense is allocated by the number of hours utilized by program.

(d) Allocated based on number of employees supporting each program.

Alberta School Foundation Fund
Financial Statements
March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Minister of Education

I have audited the statement of financial position of the Alberta School Foundation Fund as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
June 11, 2009

Alberta School Foundation Fund
Statement of Operations

Year ended March 31, 2009

	(in thousands)		
	2009		2008
	Budget	Actual	Actual
Revenues			
Education Property Taxes	$ 1,450,000	$ 1,466,323	$ 1,392,930
Investment Income	300	284	456
	1,450,300	1,466,607	1,393,386
Expenses			
Payments to School Boards	1,474,325	1,479,658	1,373,567
Interest on Advance from General Revenues	4,385	4,170	6,694
	1,478,710	1,483,828	1,380,261
Net Operating Result	$ (28,410)	$ (17,221)	$ 13,125

The accompanying notes are part of these financial statements.

Alberta School Foundation Fund
Statement of Financial Position

As at March 31, 2009

	(in thousands)	
	2009	2008
Assets		
Consolidated Cash Investment Trust Fund (Note 3)	$ 31,572	$ 48,005
Requisitions Receivable	17,345	18,109
Receivable from School Boards	3,091	2,525
	$ 52,008	$ 68,639
Liabilities		
Accrued Liabilities (Note 6)	$ 790	$ -
Allowance for Assessment Adjustments and Appeals (Note 6)	1,265	1,465
	2,055	1,465
Net Assets		
Net Assets, Beginning of Year	67,174	54,049
Net Operating Result	(17,221)	13,125
Net Assets, End of Year	49,953	67,174
	$ 52,008	$ 68,639

The accompanying notes are part of these financial statements.

Alberta School Foundation Fund
Statement of Cash Flows

Year ended March 31, 2009

	(in thousands) 2009	(in thousands) 2008
Operating Transactions		
Net Operating Result	$ (17,221)	$ 13,125
Decrease (Increase) in Requisitions Receivable	764	(1,899)
(Increase) Decrease in Receivables from School Boards	(566)	332
Increase (Decrease) in Accounts Payable and Accrued Liabilities	790	(277)
(Decrease) in Allowance for Assessment Adjustments and Appeals	(200)	(438)
Net Cash Provided by (Applied to) Operating Transactions	(16,433)	10,843
Cash and Cash Equivalents, Beginning of Year	48,005	37,162
Cash and Cash Equivalents, End of Year	$ 31,572	$ 48,005

The accompanying notes are part of these financial statements

Alberta School Foundation Fund
Notes to the Financial Statements

March 31, 2009

NOTE 1 AUTHORITY AND PURPOSE

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

NOTE 2 SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government financial statements has been modified to more appropriately reflect the nature of the fund.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Expenses
(in thousands)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the government's budget documents.

Opted-out separate school boards which have passed a resolution pursuant to section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Payments to school boards include $237,433 (2008 – $213,247) paid to opted-out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

NOTE 2 SIGNIFICANT ACCOUNTING AND REPORTING POLICIES (CONTINUED)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty

(in thousands)

Measurement uncertainty exists when there may be a significant difference between the recorded amount and another reasonably possible amount.

Estimates are used in the determination of the allowance for assessment adjustments and appeals amounting to $1,265 (2008 – $1,465). Changes in future conditions in the near term could require a material change in the recorded amounts.

Net Assets

Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

NOTE 3 CONSOLIDATED CASH INVESTMENT TRUST FUND

The Consolidated Cash Investment Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2009, securities held by the Fund have a time-weighted return of 3.0 per cent per annum (2008 – 4.5 per cent per annum).

NOTE 4 VALUATION OF FINANCIAL ASSETS AND LIABILTIES

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund, receivables and accrued liabilities are estimated at their carrying values because of the short-term nature of these instruments.

NOTE 5 RELATED PARTY TRANSACTIONS

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1) of the *School Act*. The Fund repays the advances as monies are received from municipalities and opted-out separate school boards. The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05 per cent. Interest is calculated on a pro rata basis for the number of days the advances are outstanding.

The Fund distributes monies to school boards based on an equal amount per eligible student. The following describes the related party transactions of the Fund:

	(in thousands)	
	2009	2008
Payments to School Boards (a)	$ 1,474,810	$ 1,369,363
Interest paid on Advances from General Revenue	4,170	6,694
	$ 1,478,980	$ 1,376,057

(a) These amounts do not agree to the Statement of Operations because the two school boards in Lloydminster, Saskatchewan are not related parties.

NOTE 6 ALLOWANCE FOR ASSESSMENT ADJUSTMENTS AND APPEALS

(in thousands)

If it is determined on appeal under the *Municipal Government Act* that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. Accrued liabilities of $790 (2008 – $0) are the amounts for those appeals where the likelihood of repayment is high.

The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $1,265 (2008 – $1,465) based on discussions with the Ministry of Municipal Affairs, historical trends and changes in the equalized assessment process.

NOTE 7 CONTINGENT LIABILITIES

(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

At March 31, 2009 the Alberta School Foundation Fund has a contingent liability of approximately $8,644 (2008 – $1,000) as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined.

NOTE 8 BUDGET

The budget amounts in these financial statements are taken from the 2008/2009 Government and Lottery Fund Estimates approved April 22, 2008.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Deputy Minister and the Senior Financial Officer for the Department of Education.

Unaudited Summary of School Jurisdictions' Financial Information

(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://www.education.gov.ab.ca/funding/afs/

A printed copy of the audited financial statements of school jurisdictions (in three volumes) is available for reference at the following Alberta depository libraries:

- Alberta Government Library – Capital Boulevard Site
- Alberta Legislature Library
- Calgary Public Library
- Edmonton Public Library
- University of Alberta Library
- University of Calgary Library
- University of Lethbridge Library.

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd.	Battle River Regional Div. # 31
Assets				
Current:				
Cash and temporary investments	$ 897,763	$ 3,450,932	$ 2,241,724	$ 14,898,547
Accounts receivable (net after allowances)	133,744	556,184	641,418	1,173,572
Prepaid expenses	177,324	300,366	-	544,862
Other current assets	-	3,775,442	-	692,994
	1,208,831	8,082,924	2,883,142	17,309,975
School generated assets	3,552	556,642	-	927,478
Trust assets	-	-	-	1,053,947
Long term accounts receivable	-	-	-	-
Long term investments	-	1,991,748	-	-
Capital assets	130,414	10,423,988	5,267,024	36,944,366
Total Assets	$ 1,342,797	$ 21,055,302	$ 8,150,166	$ 56,235,766
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	277,032	1,921,114	887,070	3,164,564
Deferred revenue	47,525	329,912	194,690	3,833,465
Deferred capital allocations	-	462,615	-	607,348
Current portion of long term debt	-	544,142	-	840,938
	324,557	3,257,783	1,081,760	8,446,315
School generated liabilities	3,552	556,642	-	927,478
Trust liabilities	-	-	-	1,053,947
Employee future benefits liability	-	273,286	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	-	2,191,341	-	4,928,321
Other long term liabilities	-	-	-	-
Unamortized capital allocations	26,250	7,025,404	2,913,652	14,522,081
Total Liabilities	$ 354,359	$ 13,304,456	$ 3,995,412	$ 29,878,142
Net Assets				
Unrestricted net assets	$ 884,274	$ 1,510,954	$ 1,801,375	$ 1,017,112
Operating reserves	-	5,081,399	-	8,619,076
Accumulated operating surplus (deficit)	884,274	6,592,353	1,801,375	9,636,188
Investment in capital assets	104,164	663,101	2,353,379	16,653,026
Capital reserves	-	495,392	-	68,410
Total capital funds	104,164	1,158,493	2,353,379	16,721,436
Total Net Assets	$ 988,438	$ 7,750,846	$ 4,154,754	$ 26,357,624
Total Liabilities and Net Assets	$ 1,342,797	$ 21,055,302	$ 8,150,166	$ 56,235,766

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
Assets				
Current:				
Cash and temporary investments	$ 12,911,695	$ 1,459,177	$ 6,724,463	$ 329,635
Accounts receivable (net after allowances)	1,775,911	29,569	729,341	71,542
Prepaid expenses	65,641	48,307	206,851	114,405
Other current assets	357,811	-	9,414	8,105
	15,111,058	1,537,053	7,670,069	523,688
School generated assets	913,916	-	758,172	14,316
Trust assets	223,224	31,080	453,956	-
Long term accounts receivable	73,600	-	-	-
Long term investments	-	-	-	313
Capital assets	61,912,072	41,731	31,594,174	423,512
Total Assets	$ 78,233,870	$ 1,609,864	$ 40,476,371	$ 961,829
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	4,437,232	44,408	2,020,659	176,580
Deferred revenue	1,062,104	187,840	1,146,103	231,442
Deferred capital allocations	1,868,075	-	673,473	16,457
Current portion of long term debt	1,073,016	-	1,059,732	-
	8,440,427	232,248	4,899,966	424,479
School generated liabilities	913,916	-	758,172	14,316
Trust liabilities	223,224	31,080	453,956	-
Employee future benefits liability	68,000	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	2,921,720	-	5,518,855	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	50,535,747	-	23,708,095	184,052
Total Liabilities	$ 63,103,034	$ 263,328	$ 35,339,045	$ 622,848
Net Assets				
Unrestricted net assets	$ 396,382	$ 1,304,805	$ 2,060,205	$ 115,977
Operating reserves	5,230,979	-	1,507,189	-
Accumulated operating surplus (deficit)	5,627,361	1,304,805	3,567,394	115,977
Investment in capital assets	7,381,589	41,731	1,307,486	223,003
Capital reserves	2,121,886	-	262,446	-
Total capital funds	9,503,475	41,731	1,569,932	223,003
Total Net Assets	$ 15,130,836	$ 1,346,536	$ 5,137,326	$ 338,981
Total Liabilities and Net Assets	$ 78,233,870	$ 1,609,864	$ 40,476,371	$ 961,829

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
Assets				
Current:				
Cash and temporary investments	$ 3,575,550	$ 65,648,072	$ 204,322,457	$ 1,367,163
Accounts receivable (net after allowances)	28,157	24,223,004	14,426,937	46,384
Prepaid expenses	36,570	2,256,946	4,685,002	81,712
Other current assets	-	540,784	708,196	-
	3,640,277	92,668,806	224,142,592	1,495,259
School generated assets	122,075	2,428,569	15,566,156	-
Trust assets	-	130,772	-	-
Long term accounts receivable	-	-	-	-
Long term investments	-	-	50,582,341	-
Capital assets	335,548	293,878,126	453,318,487	578,592
Total Assets	$ 4,097,900	$ 389,106,273	$ 743,609,576	$ 2,073,851
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	57,719	32,997,918	72,102,270	122,693
Deferred revenue	579,390	2,255,377	49,217,431	565,636
Deferred capital allocations	-	33,527,169	52,514,828	287,813
Current portion of long term debt	-	2,097,143	6,957,866	-
	637,109	70,877,607	180,792,395	976,142
School generated Liabilities	122,075	2,428,569	15,566,156	-
Trust liabilities	-	130,772	-	-
Employee future benefits liability	-	3,200	22,147,937	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	-	3,259,481	30,679,208	-
Other long term liabilities	-	-	1,887,455	-
Unamortized capital allocations	53,263	255,924,097	343,753,997	-
Total Liabilities	$ 812,447	$ 332,623,726	$ 594,827,148	$ 976,142
Net Assets				
Unrestricted net assets	$ 1,786,311	$ 15,791,075	$ 2,685,782	$ -
Operating reserves	1,143,593	8,032,170	35,647,994	519,117
Accumulated operating surplus (deficit)	2,929,904	23,823,245	38,333,776	519,117
Investment in capital assets	355,549	32,597,405	70,469,112	578,592
Capital reserves	-	61,897	39,979,540	-
Total capital funds	355,549	32,659,302	110,448,652	578,592
Total Net Assets	$ 3,285,453	$ 56,482,547	$ 148,782,428	$ 1,097,709
Total Liabilities and Net Assets	$ 4,097,900	$ 389,106,273	$ 743,609,576	$ 2,073,851

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3
Assets				
Current:				
Cash and temporary investments	$ 3,295,888	$ 57,690	$ 12,054,335	$ 19,435,818
Accounts receivable (net after allowances)	1,472,982	60,372	16,664,314	2,371,770
Prepaid expenses	399,547	24,651	1,295,912	258,026
Other current assets	-	-	425	388,088
	5,168,417	142,714	30,014,986	22,453,702
School generated assets	430,747	12,822	1,151,310	529,827
Trust assets	180,210	-	892,395	88,753
Long term accounts receivable	-	-	-	-
Long term investments	87,000	452,081	109,773	-
Capital assets	41,755,394	146,063	106,585,899	65,604,061
Total Assets	$ 47,621,768	$ 753,680	$ 138,754,363	$ 88,676,343
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,427,165	143,115	11,918,177	2,814,482
Deferred revenue	1,012,889	7,190	5,382,945	2,027,344
Deferred capital allocations	1,958,321	-	6,247,303	14,772,298
Current portion of long term debt	661,074	3,121	1,360,497	616,878
	5,059,448	153,426	24,908,922	20,231,002
School generated liabilities	430,747	12,822	1,151,310	529,827
Trust liabilities	180,210	-	892,395	88,753
Employee future benefits liability	-	-	140,500	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	5,631,394	-	3,044,671	3,950,715
Other long term liabilities	-	-	-	-
Unamortized capital allocations	32,656,126	3,500	86,277,280	59,963,767
Total Liabilities	$ 43,957,926	$ 169,748	$ 116,415,078	$ 84,764,064
Net Assets				
Unrestricted net assets	$ 169,865	$ 392,796	$ 1,000,000	$ 231,785
Operating reserves	310,897	51,695	4,922,230	2,537,938
Accumulated operating surplus (deficit)	480,762	444,491	5,922,230	2,769,723
Investment in capital assets	2,806,798	139,442	15,903,450	1,072,700
Capital reserves	376,282	-	513,604	69,856
Total capital funds	3,183,080	139,442	16,417,054	1,142,556
Total Net Assets	$ 3,663,842	$ 583,932	$ 22,339,284	$ 3,912,279
Total Liabilities and Net Assets	$ 47,621,768	$ 753,680	$ 138,754,363	$ 88,676,343

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
Assets				
Current:				
Cash and temporary investments	$ 15,345,854	$ 8,323,043	$ 910,053	$ 43,969,901
Accounts receivable (net after allowances)	539,593	480,142	421,673	14,151,762
Prepaid expenses	183,931	192,025	6,275	3,326,755
Other current assets	183,873	-	150,000	336,548
	16,253,251	8,995,210	1,488,001	61,784,966
School generated assets	323,422	278,139	93,115	-
Trust assets	289,976	63,514	444,905	3,284,678
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	26,048,437	16,312,666	17,157,969	109,671,305
Total Assets	$ 42,915,086	$ 25,649,529	$ 19,183,990	$ 174,740,949
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ 77,062
Accounts payable and accrued liabilities	725,996	520,264	90,400	22,732,926
Deferred revenue	1,217,594	1,578,181	535,377	7,800,510
Deferred capital allocations	8,797,854	1,803,185	180,442	15,396,954
Current portion of long term debt	395,742	109,786	21,545	1,169,936
	11,137,186	4,011,416	827,764	47,177,388
School generated liabilities	323,422	278,139	93,115	-
Trust liabilities	289,976	63,514	444,905	3,284,678
Employee future benefits liability	-	-	-	3,341,608
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	2,266,629	50,000	-	3,186,991
Other long term liabilities	-	-	-	-
Unamortized capital allocations	18,920,605	14,271,501	16,655,352	86,273,535
Total Liabilities	$ 32,937,817	$ 18,674,570	$ 18,021,136	$ 143,264,200
Net Assets				
Unrestricted net assets	$ 1,932,409	$ 1,821,279	$ 524,167	$ 11,502,805
Operating reserves	3,472,013	2,141,581	157,615	-
Accumulated operating surplus (deficit)	5,404,422	3,962,860	681,782	11,502,805
Investment in capital assets	4,465,462	1,881,396	481,072	19,040,843
Capital reserves	107,385	1,130,703	-	933,101
Total capital funds	4,572,847	3,012,099	481,072	19,973,944
Total Net Assets	$ 9,977,269	$ 6,974,959	$ 1,162,854	$ 31,476,749
Total Liabilities and Net Assets	$ 42,915,086	$ 25,649,529	$ 19,183,990	$ 174,740,949

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
Assets				
Current:				
Cash and temporary investments	$ 186,096,504	$ 10,352,420	$ 8,328,640	$ 5,207,110
Accounts receivable (net after allowances)	13,803,313	2,667,263	1,387,184	1,401,818
Prepaid expenses	582,288	86,868	127,412	298,740
Other current assets	5,305,071	-	15,134,721	-
	205,787,176	13,106,551	24,977,957	6,907,668
School generated assets	4,674,919	709,317	3,038,216	413,933
Trust assets	470,512	76,893	3,823,172	181,145
Long term accounts receivable	2,742,888	-	-	-
Long term investments	-	-	-	-
Capital assets	313,267,732	35,250,480	41,300,342	41,710,888
Total Assets	$ 526,943,227	$ 49,143,241	$ 73,139,687	$ 49,213,634
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	38,835,641	3,104,945	6,721,116	1,268,351
Deferred revenue	14,295,675	2,830,499	2,290,089	949,430
Deferred capital allocations	90,920,649	-	1,054,226	-
Current portion of long term debt	4,338,885	1,051,969	972,485	479,605
	148,390,850	6,987,413	11,037,916	2,697,386
School generated liabilities	4,674,919	709,317	3,038,216	413,933
Trust liabilities	470,512	76,893	3,823,172	181,145
Employee future benefits liability	-	443,048	-	-
Long term accounts payable and accrued liabilities	2,742,888	-	-	-
Long term debt	12,649,215	2,510,425	6,029,077	2,521,085
Other long term liabilities	-	-	-	-
Unamortized capital allocations	188,793,606	26,792,179	31,883,305	36,159,515
Total Liabilities	$ 357,721,990	$ 37,519,275	$ 55,811,686	$ 41,973,064
Net Assets				
Unrestricted net assets	$ 17,136,378	$ 746,774	$ -	$ 450,865
Operating reserves	38,100,000	5,601,489	13,692,229	4,199,688
Accumulated operating surplus (deficit)	55,236,378	6,348,263	13,692,229	4,650,553
Investment in capital assets	107,486,027	4,895,911	2,732,839	2,550,692
Capital reserves	6,498,832	379,792	902,933	39,325
Total capital funds	113,984,859	5,275,703	3,635,772	2,590,017
Total Net Assets	$ 169,221,237	$ 11,623,966	$ 17,328,001	$ 7,240,570
Total Liabilities and Net Assets	$ 526,943,227	$ 49,143,241	$ 73,139,687	$ 49,213,634

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Roman Catholic Sep. School Dist. # 32	Fort McMurray School Dist. # 2833
Assets				
Current:				
Cash and temporary investments	$ 4,267,643	$ 4,869,053	$ 7,858,289	$ 17,740,063
Accounts receivable (net after allowances)	392,269	2,444,625	53,182,973	1,776,943
Prepaid expenses	82,707	185,444	70,385	705,260
Other current assets	-	-	-	-
	4,742,619	7,499,122	61,111,647	20,222,266
School generated assets	-	1,417,455	884,112	1,156,941
Trust assets	74,121	453,603	590,920	907,958
Long term accounts receivable	-	-	-	-
Long term investments	-	-	5,323,494	-
Capital assets	1,641,232	60,973,836	42,823,784	50,810,284
Total Assets	$ 6,457,972	$ 70,344,016	$ 110,733,957	$ 73,097,449
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,135,592	1,144,204	2,139,864	4,728,942
Deferred revenue	1,884,360	1,221,089	2,100,202	1,515,015
Deferred capital allocations	-	812,340	55,979,392	7,542,286
Current portion of long term debt	14,901	789,440	149,828	87,219
	3,034,853	3,967,073	60,369,286	13,873,462
School generated liabilities	-	1,417,455	884,112	1,156,941
Trust liabilities	74,121	453,603	590,920	907,958
Employee future benefits liability	-	26,700	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	66,754	2,202,756	982,480	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	559,627	50,796,511	27,687,026	42,189,292
Total Liabilities	$ 3,735,355	$ 58,864,098	$ 90,513,824	$ 58,127,653
Net Assets				
Unrestricted net assets	$ -	$ -	$ 1,484,252	$ 18,352
Operating reserves	1,722,667	2,213,523	1,312,444	4,961,710
Accumulated operating surplus (deficit)	1,722,667	2,213,523	2,796,696	4,980,062
Investment in capital assets	999,950	7,233,122	14,004,441	8,533,766
Capital reserves	-	2,033,273	3,418,996	1,455,968
Total capital funds	999,950	9,266,395	17,423,437	9,989,734
Total Net Assets	$ 2,722,617	$ 11,479,918	$ 20,220,133	$ 14,969,796
Total Liabilities and Net Assets	$ 6,457,972	$ 70,344,016	$ 110,733,957	$ 73,097,449

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Public School Dist. # 2357	Grande Prairie Roman Catholic Sep. School Dist. # 28
Assets				
Current:				
Cash and temporary investments	$ 5,717,965	$ 3,687,065	$ 15,604,970	$ 12,809,005
Accounts receivable (net after allowances)	1,779,751	2,756,618	2,802,829	2,996,344
Prepaid expenses	44,711	292,810	1,481,070	698,238
Other current assets	106,453	267,722	178,677	106,188
	7,648,880	7,004,215	20,067,546	16,609,775
School generated assets	201,022	1,336,285	695,717	543,656
Trust assets	657,976	461,750	1,128,892	85,133
Long term accounts receivable	-	-	-	260,714
Long term investments	-	-	-	-
Capital assets	54,045,225	37,296,111	70,170,078	57,049,816
Total Assets	$ 62,553,103	$ 46,098,361	$ 92,062,233	$ 74,549,094
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,502,602	2,644,336	4,273,367	4,796,825
Deferred revenue	556,697	2,549,094	2,688,066	3,608,299
Deferred capital allocations	704,541	632,211	12,218,888	7,097,684
Current portion of long term debt	559,880	650,629	1,163,659	759,073
	4,323,720	6,476,270	20,343,980	16,261,881
School generated liabilities	201,022	1,336,285	695,717	543,656
Trust liabilities	657,976	461,750	1,128,892	85,133
Employee future benefits liability	-	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	1,392,654	4,028,220	5,016,429	2,574,271
Other long term liabilities	-	-	-	-
Unamortized capital allocations	44,740,013	27,771,048	62,225,987	49,986,197
Total Liabilities	$ 51,315,385	$ 40,073,573	$ 89,411,005	$ 69,451,138
Net Assets				
Unrestricted net assets	$ -	$ 1,115,913	$ 61,543	$ 108,492
Operating reserves	3,135,277	-	478,630	451,263
Accumulated operating surplus (deficit)	3,135,277	1,115,913	540,173	559,755
Investment in capital assets	7,352,881	4,861,188	1,764,004	3,730,269
Capital reserves	749,560	47,687	347,051	807,932
Total capital funds	8,102,441	4,908,875	2,111,055	4,538,201
Total Net Assets	$ 11,237,718	$ 6,024,788	$ 2,651,228	$ 5,097,956
Total Liabilities and Net Assets	$ 62,553,103	$ 46,098,361	$ 92,062,233	$ 74,549,094

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Grande Yellowhead Regional Div. # 35	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater Southern Public Francophone Education Region # 4
Assets				
Current:				
Cash and temporary investments	$ 10,581,122	$ 20,766,363	$ 3,906,019	$ 3,404,712
Accounts receivable (net after allowances)	2,733,822	1,117,971	1,605,190	1,349,472
Prepaid expenses	555,645	63,384	600,706	125,895
Other current assets	60,225	96,567	-	-
	13,930,814	22,044,285	6,111,915	4,880,079
School generated assets	705,019	551,175	263,200	27,725
Trust assets	787,858	359,612	78,572	578,400
Long term accounts receivable	26,250	-	-	-
Long term investments	-	-	-	-
Capital assets	32,828,741	22,000,707	23,565,796	10,939,106
Total Assets	$ 48,278,682	$ 44,955,779	$ 30,019,483	$ 16,425,310
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,434,544	2,918,945	1,137,039	883,888
Deferred revenue	1,039,745	2,998,645	1,178,646	965,946
Deferred capital allocations	1,842,772	8,908,420	36,742	-
Current portion of long term debt	754,493	476,327	14,829	-
	6,071,554	15,302,337	2,367,256	1,849,834
School generated liabilities	705,019	551,175	263,200	27,725
Trust liabilities	787,858	359,612	78,572	578,400
Employee future benefits liability	-	-	123,000	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	1,574,710	4,207,203	14,720	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	23,450,652	13,533,816	16,407,202	10,492,214
Total Liabilities	$ 32,589,793	$ 33,954,143	$ 19,253,950	$ 12,948,173
Net Assets				
Unrestricted net assets	$ 2,069,627	$ 2,365,922	$ 3,450,804	$ 1,133,972
Operating reserves	5,982,937	4,655,987	155,683	1,896,272
Accumulated operating surplus (deficit)	8,052,564	7,021,909	3,606,487	3,030,244
Investment in capital assets	7,048,884	3,783,359	7,129,046	446,893
Capital reserves	587,441	196,368	30,000	-
Total capital funds	7,636,325	3,979,727	7,159,046	446,893
Total Net Assets	$ 15,688,889	$ 11,001,636	$ 10,765,533	$ 3,477,137
Total Liabilities and Net Assets	$ 48,278,682	$ 44,955,779	$ 30,019,483	$ 16,425,310

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

(in dollars)	Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Catholic Regional Div. # 29	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37
Assets				
Current:				
Cash and temporary investments	$ 2,915,334	$ 4,695,312	$ 13,161,350	$ 7,430,115
Accounts receivable (net after allowances)	639,590	1,339,300	445,096	1,466,635
Prepaid expenses	61,678	1,131,486	364,226	75,594
Other current assets	-	-	-	2,024
	3,616,602	7,166,098	13,970,671	8,974,368
School generated assets	46,809	1,158,807	537,456	326,469
Trust assets	1,575	367,858	783,866	476,017
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	7,070,099	37,538,357	21,888,486	22,860,866
Total Assets	$ 10,735,085	$ 46,231,120	$ 37,180,480	$ 32,637,720
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	472,027	3,121,936	817,608	1,161,792
Deferred revenue	975,950	2,201,697	864,845	261,474
Deferred capital allocations	232,850	389,786	-	-
Current portion of long term debt	17,266	1,106,817	246,067	626,117
	1,698,093	6,820,236	1,928,519	2,049,383
School generated Liabilities	46,809	1,158,807	537,456	326,469
Trust liabilities	1,575	367,858	783,866	476,017
Employee future benefits liability	-	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	17,266	7,734,144	252,512	1,807,320
Other long term liabilities	-	-	-	-
Unamortized capital allocations	6,226,762	23,469,346	17,312,587	17,798,031
Total Liabilities	$ 7,990,505	$ 39,550,391	$ 20,814,941	$ 22,457,220
Net Assets				
Unrestricted net assets	$ 758,881	$ 940,445	$ 2	$ 241,021
Operating reserves	937,368	-	8,090,122	5,515,766
Accumulated operating surplus (deficit)	1,696,249	940,445	8,090,124	5,756,787
Investment in capital assets	808,804	5,228,050	4,077,318	2,629,394
Capital reserves	239,527	512,234	4,198,097	1,794,319
Total capital funds	1,048,331	5,740,284	8,275,415	4,423,713
Total Net Assets	$ 2,744,580	$ 6,680,729	$ 16,365,539	$ 10,180,500
Total Liabilities and Net Assets	$ 10,735,085	$ 46,231,120	$ 37,180,480	$ 32,637,720

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51
Assets				
Current:				
Cash and temporary investments	$ 9,480,116	$ 7,070,129	$ 14,976,639	$ 18,441,878
Accounts receivable (net after allowances)	12,327,647	1,106,081	1,005,480	2,607,196
Prepaid expenses	545,693	-	45,896	161,246
Other current assets	9,000	-	144,289	120,581
	22,362,456	8,176,210	16,172,304	21,330,901
School generated assets	3,097,625	1,471,266	219,568	1,455,332
Trust assets	341,535	-	10,736	583,283
Long term accounts receivable	-	-	-	-
Long term investments	-	4,254,201	-	-
Capital assets	47,863,238	22,041,570	19,621,202	53,593,072
Total Assets	$ 73,664,854	$ 35,943,247	$ 36,023,810	$ 76,962,588
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,867,465	959,860	2,548,166	7,592,453
Deferred revenue	2,087,344	610,306	867,840	3,244,169
Deferred capital allocations	18,368,799	2,341,741	8,884,292	6,347,819
Current portion of long term debt	351,053	125,707	313,624	1,073,865
	22,674,661	4,037,614	12,613,922	18,258,306
School generated liabilities	3,097,625	1,471,266	219,568	1,455,332
Trust liabilities	341,535	-	10,736	583,283
Employee future benefits liability	-	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	1,113,796	444,348	980,988	4,258,184
Other long term liabilities	-	632,670	-	-
Unamortized capital allocations	42,435,566	17,418,875	15,398,121	44,542,606
Total Liabilities	$ 69,663,183	$ 24,004,773	$ 29,223,335	$ 69,097,711
Net Assets				
Unrestricted net assets	$ 38,848	$ 5,718,194	$ -	$ 965,743
Operating reserves	-	2,167,641	2,512,396	2,253,571
Accumulated operating surplus (deficit)	38,848	7,885,835	2,512,396	3,219,314
Investment in capital assets	3,962,823	4,052,639	2,928,468	3,718,417
Capital reserves	-	-	1,359,611	927,146
Total capital funds	3,962,823	4,052,639	4,288,079	4,645,563
Total Net Assets	$ 4,001,671	$ 11,938,474	$ 6,800,475	$ 7,864,877
Total Liabilities and Net Assets	$ 73,664,854	$ 35,943,247	$ 36,023,810	$ 76,962,588

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76
Assets				
Current:				
Cash and temporary investments	$ 9,164,162	$ 9,641,893	$ 1,985,120	$ 10,077,559
Accounts receivable (net after allowances)	307,224	10,729,177	1,304,118	1,326,120
Prepaid expenses	51,134	34,619	272,103	387,380
Other current assets	144	158,207	113,750	442,523
	9,522,664	20,563,896	3,675,091	12,233,582
School generated assets	337,477	1,470,966	327,987	1,030,605
Trust assets	1,230	83,449	12,526	-
Long term accounts receivable	-	-	-	-
Long term investments	-	2,611,310	-	1,731,648
Capital assets	15,904,282	26,550,323	19,752,438	26,672,007
Total Assets	$ 25,765,653	$ 51,279,944	$ 23,768,042	$ 41,667,842
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	407,708	1,482,346	2,295,646	4,075,380
Deferred revenue	253,086	2,871,823	384,101	1,753,970
Deferred capital allocations	5,954,612	10,138,832	-	402,820
Current portion of long term debt	338,148	352,198	198,026	747,102
	6,953,555	14,845,199	2,877,773	6,979,272
School generated liabilities	337,477	1,470,966	327,987	1,030,605
Trust liabilities	1,230	83,449	12,526	-
Employee future benefits liability	-	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	1,993,005	1,146,382	736,729	2,608,028
Other long term liabilities	-	2,604,260	-	1,731,648
Unamortized capital allocations	10,820,649	20,644,072	17,378,982	19,163,673
Total Liabilities	$ 20,105,917	$ 40,794,328	$ 21,333,997	$ 31,513,226
Net Assets				
Unrestricted net assets	$ 174,005	$ 1,848,001	$ 446,631	$ 707,809
Operating reserves	2,681,728	4,229,945	548,547	3,184,500
Accumulated operating surplus (deficit)	2,855,733	6,077,946	995,178	3,892,309
Investment in capital assets	2,752,488	4,407,670	1,438,866	4,153,207
Capital reserves	51,515	-	-	2,109,100
Total capital funds	2,804,003	4,407,670	1,438,866	6,262,307
Total Net Assets	$ 5,659,736	$ 10,485,616	$ 2,434,044	$ 10,154,616
Total Liabilities and Net Assets	$ 25,765,653	$ 51,279,944	$ 23,768,042	$ 41,667,842

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69
	(in dollars)			
Assets				
Current:				
Cash and temporary investments	$ 537,835	$ 761,035	$ 8,733,163	$ 31,634,240
Accounts receivable (net after allowances)	31,807	17,671	907,385	2,149,745
Prepaid expenses	5,052	12,755	434,724	1,204,152
Other current assets	-	-	-	-
	574,694	791,461	10,075,272	34,988,137
School generated assets	-	10,726	1,010,078	1,088,030
Trust assets	-	-	203,015	54,937
Long term accounts receivable	-	-	-	38,540
Long term investments	-	-	-	-
Capital assets	345,173	1,516,575	56,958,708	45,247,594
Total Assets	$ 919,867	$ 2,318,762	$ 68,247,072	$ 81,417,238
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	44,714	47,192	568,406	7,612,587
Deferred revenue	25,661	62,000	2,151,674	2,915,498
Deferred capital allocations	-	-	47,364	16,925,217
Current portion of long term debt	-	-	732,989	819,075
	70,375	109,192	3,500,433	28,272,377
School generated liabilities	-	10,726	1,010,078	1,088,030
Trust liabilities	-	-	203,015	54,937
Employee future benefits liability	-	-	738	9,800
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	-	-	3,170,969	4,790,292
Other long term liabilities	-	-	-	-
Unamortized capital allocations	110,000	1,516,575	46,401,655	33,568,121
Total Liabilities	$ 180,375	$ 1,636,493	$ 54,286,888	$ 67,783,557
Net Assets				
Unrestricted net assets	$ 606,690	$ 421,956	$ 489,460	$ 1,034,773
Operating reserves	(102,370)	165,253	5,590,850	6,528,807
Accumulated operating surplus (deficit)	504,320	587,209	6,080,310	7,563,580
Investment in capital assets	235,172	-	6,653,095	6,070,101
Capital reserves	-	95,060	1,226,779	-
Total capital funds	235,172	95,060	7,879,874	6,070,101
Total Net Assets	$ 739,492	$ 682,269	$ 13,960,184	$ 13,633,681
Total Liabilities and Net Assets	$ 919,867	$ 2,318,762	$ 68,247,072	$ 81,417,238

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

(in dollars)

	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26	Parkland School Div. # 70
Assets				
Current:				
Cash and temporary investments	$ 13,617,843	$ 4,796,374	$ 7,932,517	$ 17,975,517
Accounts receivable (net after allowances)	3,894,568	482,918	1,544,417	1,894,077
Prepaid expenses	278,258	50,216	482,489	156,610
Other current assets	119,303	30,550	33,925	-
	17,909,972	5,360,058	9,993,348	20,026,204
School generated assets	526,424	71,895	783,922	1,322,721
Trust assets	-	61,520	201,488	240,001
Long term accounts receivable	659,757	-	-	-
Long term investments	-	17,696	-	-
Capital assets	57,321,145	15,339,038	27,636,929	56,467,899
Total Assets	$ 76,417,298	$ 20,850,207	$ 38,615,687	$ 78,056,825
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5,418,843	674,156	2,466,958	3,462,959
Deferred revenue	1,887,094	220,415	2,066,872	2,109,831
Deferred capital allocations	1,157,488	2,042,164	1,351,742	140,023
Current portion of long term debt	1,577,826	26,383	386,853	658,151
	10,041,251	2,963,118	6,272,425	6,370,964
School generated liabilities	526,424	71,895	783,922	1,322,721
Trust liabilities	-	61,520	201,488	240,001
Employee future benefits liability	28,212	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	2,215,855	13,132	2,699,000	1,663,743
Other long term liabilities	-	-	-	-
Unamortized capital allocations	46,726,144	14,809,341	18,053,479	47,470,426
Total Liabilities	$ 59,537,886	$ 17,919,006	$ 28,010,314	$ 57,067,855
Net Assets				
Unrestricted net assets	$ 2,149,186	$ 505,109	$ 225,833	$ 3,836,220
Operating reserves	2,721,317	1,605,358	2,741,453	8,054,692
Accumulated operating surplus (deficit)	4,870,503	2,110,467	2,967,286	11,890,912
Investment in capital assets	6,802,995	490,182	6,497,599	6,675,578
Capital reserves	5,205,914	330,552	1,140,488	2,422,480
Total capital funds	12,008,909	820,734	7,638,087	9,098,058
Total Net Assets	$ 16,879,412	$ 2,931,201	$ 10,605,373	$ 20,988,970
Total Liabilities and Net Assets	$ 76,417,298	$ 20,850,207	$ 38,615,687	$ 78,056,825

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25
Assets				
Current:				
Cash and temporary investments	$ 11,430,179	$ 16,249,082	$ 6,202,628	$ 7,013,139
Accounts receivable (net after allowances)	4,315,132	2,980,050	1,396,008	247,567
Prepaid expenses	96,901	162,505	167,707	71,572
Other current assets	275,738	393,826	323,955	-
	16,117,950	19,785,463	8,090,298	7,332,278
School generated assets	690,271	1,021,111	498,072	327,796
Trust assets	257,644	85,931	92,949	679,346
Long term accounts receivable	17,567	-	-	-
Long term investments	-	-	-	20,819
Capital assets	39,114,660	63,611,950	23,722,695	19,146,300
Total Assets	$ 56,198,092	$ 84,504,455	$ 32,404,014	$ 27,506,539
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,224,453	6,922,582	807,634	641,305
Deferred revenue	1,595,395	1,805,276	1,115,098	1,250,904
Deferred capital allocations	2,706,002	5,296,727	15,834	378,213
Current portion of long term debt	825,328	1,161,941	817,249	359,204
	6,351,178	15,186,526	2,755,815	2,629,626
School generated liabilities	690,271	1,021,111	498,072	327,796
Trust liabilities	257,644	85,931	92,949	679,346
Employee future benefits liability	-	502,516	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	3,260,141	4,775,270	3,051,258	1,122,031
Other long term liabilities	-	-	-	31,100
Unamortized capital allocations	27,257,466	46,725,688	16,040,509	13,763,548
Total Liabilities	$ 37,816,700	$ 68,297,042	$ 22,438,603	$ 18,553,447
Net Assets				
Unrestricted net assets	$ 2,541,458	$ 126,727	$ 903,069	$ 330,202
Operating reserves	5,740,074	2,845,566	3,569,272	3,219,016
Accumulated operating surplus (deficit)	8,281,532	2,972,293	4,472,341	3,549,218
Investment in capital assets	7,771,725	10,949,050	3,813,679	3,901,517
Capital reserves	2,328,135	2,286,070	1,679,391	1,502,357
Total capital funds	10,099,860	13,235,120	5,493,070	5,403,874
Total Net Assets	$ 18,381,392	$ 16,207,413	$ 9,965,411	$ 8,953,092
Total Liabilities and Net Assets	$ 56,198,092	$ 84,504,455	$ 32,404,014	$ 27,506,539

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

(in dollars)

	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104	Rocky View School Div. # 41
Assets				
Current:				
Cash and temporary investments	$ 6,571,073	$ 8,834,104	$ 13,460,507	$ 17,840,025
Accounts receivable (net after allowances)	1,086,057	2,321,203	1,549,826	3,160,992
Prepaid expenses	504,278	775,862	335,531	60,889
Other current assets	3,350	121,304	494,022	106,852
	8,164,758	12,052,473	15,839,886	21,168,758
School generated assets	804,061	1,025,713	1,419,443	3,131,353
Trust assets	1,080,349	304,780	346,330	1,184,521
Long term accounts receivable	-	-	-	3,848
Long term investments	-	-	28,636	-
Capital assets	18,120,839	67,576,120	66,543,116	149,242,170
Total Assets	$ 28,170,006	$ 80,959,086	$ 84,177,411	$ 174,730,650
Liabilities				
Current:				
Bank indebtedness	$ -	$ 3,694,288	$ -	$ 913,027
Accounts payable and accrued liabilities	1,871,700	3,466,934	2,542,852	11,616,431
Deferred revenue	2,123,209	1,634,736	4,311,548	4,100,775
Deferred capital allocations	288,551	218,812	146,108	1,998,680
Current portion of long term debt	207,490	666,484	1,652,231	2,524,318
	4,490,950	9,681,254	8,652,739	21,153,231
School generated liabilities	804,061	1,025,713	1,419,443	3,131,353
Trust liabilities	1,080,349	304,780	346,330	1,184,521
Employee future benefits liability	-	896,830	26,300	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	1,417,228	1,510,914	6,598,652	10,954,472
Other long term liabilities	-	-	-	-
Unamortized capital allocations	11,220,007	56,815,616	50,917,386	115,215,192
Total Liabilities	$ 19,012,595	$ 70,235,107	$ 67,960,850	$ 151,638,769
Net Assets				
Unrestricted net assets	$ 996,746	$ -	$ 2,202,309	$ -
Operating reserves	2,751,163	4,115,593	6,259,162	1,871,519
Accumulated operating surplus (deficit)	3,747,909	4,115,593	8,461,471	1,871,519
Investment in capital assets	5,276,126	4,888,811	7,374,848	20,548,187
Capital reserves	133,376	1,719,575	380,242	672,175
Total capital funds	5,409,502	6,608,386	7,755,090	21,220,362
Total Net Assets	$ 9,157,412	$ 10,723,979	$ 16,216,561	$ 23,091,881
Total Liabilities and Net Assets	$ 28,170,006	$ 80,959,086	$ 84,177,411	$ 174,730,650

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	St. Albert Protestant Sep. School Dist. # 6	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24
Assets				
Current:				
Cash and temporary investments	$ 10,081,552	$ 7,025,522	$ 6,637,308	$ 5,371,806
Accounts receivable (net after allowances)	1,992,335	3,195,689	1,493,595	547,880
Prepaid expenses	116,756	189,113	547,191	259,328
Other current assets	-	-	47,066	-
	12,190,643	10,410,324	8,725,160	6,179,014
School generated assets	738,913	573,728	317,683	374,232
Trust assets	320,367	32,485	59,760	36,905
Long term accounts receivable	-	-	-	-
Long term investments	-	19,222	-	-
Capital assets	29,913,071	35,306,950	33,008,922	22,803,517
Total Assets	$ 43,162,994	$ 46,342,709	$ 42,111,525	$ 29,393,668
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,838,366	2,722,155	2,232,450	1,704,913
Deferred revenue	778,670	1,096,602	1,165,154	773,383
Deferred capital allocations	-	457,719	2,315,028	116,395
Current portion of long term debt	922,811	443,139	479,373	227,482
	5,539,847	4,719,615	6,192,005	2,822,173
School generated liabilities	738,913	573,728	317,683	374,232
Trust liabilities	320,367	32,485	59,760	36,905
Employee future benefits liability	-	-	-	-
Long term accounts payable and accrued liabilities	-	-	-	-
Long term debt	5,128,798	1,210,212	2,372,160	1,124,838
Other long term liabilities	-	-	-	-
Unamortized capital allocations	18,303,558	30,674,788	28,569,915	18,751,053
Total Liabilities	$ 30,031,483	$ 37,210,828	$ 37,511,523	$ 23,109,201
Net Assets				
Unrestricted net assets	$ 1,026,899	$ 577,177	$ 771,794	$ 555,046
Operating reserves	6,132,689	5,575,897	1,840,734	2,182,025
Accumulated operating surplus (deficit)	7,159,588	6,153,074	2,612,528	2,737,071
Investment in capital assets	5,557,905	2,978,807	1,587,474	2,700,143
Capital reserves	414,018	-	400,000	847,253
Total capital funds	5,971,923	2,978,807	1,987,474	3,547,396
Total Net Assets	$ 13,131,511	$ 9,131,881	$ 4,600,002	$ 6,284,467
Total Liabilities and Net Assets	$ 43,162,994	$ 46,342,709	$ 42,111,525	$ 29,393,668

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	(in dollars)			
	Suzuki Charter School Society	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
Assets				
Current:				
Cash and temporary investments	$ 215,186	$ 1,316,087	$ 5,784,005	$ 7,500,043
Accounts receivable (net after allowances)	76,798	190,267	1,889,877	2,186,998
Prepaid expenses	6,761	104,838	1,050,415	370,834
Other current assets	-	-	-	185,682
	298,745	1,611,192	8,724,297	10,243,557
School generated assets	94,894	108,770	366,697	979,397
Trust assets	-	-	270,972	175,756
Long term accounts receivable	-	-	-	2,634
Long term investments	-	-	2,040,722	-
Capital assets	953,076	-	35,664,310	33,046,411
Total Assets	$ 1,346,715	$ 1,719,962	$ 47,066,998	$ 44,447,756
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	81,870	229,538	1,835,982	2,412,402
Deferred revenue	17,188	400,256	1,159,511	2,265,061
Deferred capital allocations	52,000	-	3,558,973	250,000
Current portion of long term debt	-	-	731,104	772,737
	151,058	629,794	7,285,570	5,700,200
School generated liabilities	94,894	108,770	366,697	979,397
Trust liabilities	-	-	270,972	175,756
Employee future benefits liability	-	-	168,243	12,300
Long term accounts payable and accrued liabilities	-	-	-	42,633
Long term debt	-	-	2,419,936	3,418,428
Other long term liabilities	-	-	1,004,165	-
Unamortized capital allocations	805,635	-	28,824,249	26,097,411
Total Liabilities	$ 1,051,587	$ 738,564	$ 40,339,832	$ 36,426,125
Net Assets				
Unrestricted net assets	$ 127,687	$ 869,784	$ 117,099	$ -
Operating reserves	-	111,614	2,585,469	4,150,431
Accumulated operating surplus (deficit)	127,687	981,398	2,702,568	4,150,431
Investment in capital assets	147,441	-	3,689,022	2,757,835
Capital reserves	20,000	-	335,576	1,113,366
Total capital funds	167,441	-	4,024,598	3,871,201
Total Net Assets	$ 295,128	$ 981,398	$ 6,727,166	$ 8,021,632
Total Liabilities and Net Assets	$ 1,346,715	$ 1,719,962	$ 47,066,998	$ 44,447,756

Unaudited Summary of School Jurisdictions' Statements of Financial Position

As at August 31, 2008

	Wild Rose School Div. # 66	Wolf Creek School Div. # 72	2008 Actual Totals	2007 Actual Totals (As restated)
	(in dollars)			
Assets				
Current:				
Cash and temporary investments	$ 15,958,187	$ 24,284,602	$ 1,109,219,867	$ 815,510,565
Accounts receivable (net after allowances)	2,657,631	1,928,905	252,939,819	178,503,003
Prepaid expenses	219,758	457,147	31,459,368	27,283,676
Other current assets	85,326	6,371	31,625,092	17,267,515
	18,920,902	26,677,025	1,425,244,146	1,038,564,760
School generated assets	999,172	674,063	71,168,482	63,812,145
Trust assets	127,504	1,965,808	28,298,371	27,290,047
Long term accounts receivable	67,788	-	3,893,586	3,549,773
Long term investments	-	-	69,271,004	62,131,120
Capital assets	51,760,422	50,250,007	3,495,777,524	3,211,497,624
Total Assets	$ 71,875,788	$ 79,566,903	$ 5,093,653,113	$ 4,406,845,468
Liabilities				
Current:				
Bank indebtedness	$ -	$ -	$ 4,684,377	$ 523,887
Accounts payable and accrued liabilities	1,895,991	4,930,378	337,328,122	302,499,785
Deferred revenue	2,021,314	1,099,303	178,413,475	162,413,765
Deferred capital allocations	7,942,384	9,881,263	437,212,525	184,520,609
Current portion of long term debt	572,735	332,595	51,568,126	60,554,372
	12,432,424	16,243,539	1,009,206,625	710,512,419
School generated Liabilities	999,172	674,063	71,168,482	63,812,145
Trust liabilities	127,504	1,965,808	28,298,371	27,290,047
Employee future benefits liability	-	-	28,212,218	29,488,912
Long term accounts payable and accrued liabilities	-	-	2,785,521	1,737,636
Long term debt	2,971,665	2,193,482	204,574,503	254,411,524
Other long term liabilities	-	-	7,891,298	7,275,396
Unamortized capital allocations	39,273,437	40,803,018	2,698,459,982	2,413,438,339
Total Liabilities	$ 55,804,202	$ 61,879,910	$ 4,050,597,000	$ 3,507,966,417
Net Assets				
Unrestricted net assets	$ 3,838,092	$ 1,083,377	$ 114,248,525	$ 90,984,158
Operating reserves	2,043,424	8,986,218	291,342,095	235,782,935
Accumulated operating surplus (deficit)	5,881,516	10,069,595	405,590,619	326,767,092
Investment in capital assets	8,942,585	6,920,912	536,461,506	482,114,349
Capital reserves	1,247,485	696,486	101,003,987	89,997,609
Total capital funds	10,190,070	7,617,398	637,465,494	572,111,958
Total Net Assets	**$ 16,071,586**	**$ 17,686,993**	**$ 1,043,056,113**	**$ 898,879,050**
Total Liabilities and Net Assets	$ 71,875,788	$ 79,566,903	$ 5,093,653,113	$ 4,406,845,468

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd.	Battle River Regional Div. # 31
Revenue:				
Government of Alberta	$ 6,910,074	$ 33,580,291	$ 3,674,929	$ 65,883,107
Federal government and/or First Nations	-	1,533,564	-	34,641
Other	-	-	-	18,535
Instruction resource fees	-	245,603	32,555	586,239
Transportation fees	86,394	-	12,251	32,150
Other sales and services	-	441,800	-	1,132,348
Investment income	32,532	303,493	110,486	556,124
Gifts and donations	9,638	16,621	-	31,279
Rentals of facilities	-	62,190	-	13,328
Net school generated funds	25,686	549,218	43,691	1,495,173
Gains on disposal of capital assets	-	400	-	39,955
Amortization of capital allocations	8,750	717,477	364,206	1,582,625
	7,073,074	37,450,657	4,238,118	71,405,504
Expense:				
Salaries, wages and benefits	3,898,692	24,306,765	2,196,647	53,744,455
Services, contracts and supplies	3,152,467	10,176,220	1,524,761	13,484,372
Net school generated funds	25,686	549,218	43,690	1,495,173
Amortization	27,127	1,236,809	665,361	3,406,858
Debt servicing	-	278,571	2,325	617,288
Losses on disposal of capital assets	17,804	2,611	133,523	-
	7,121,776	36,550,194	4,566,307	72,748,146
Excess (Deficiency) of revenues over expenses	$ (48,702)	$ 900,463	$ (328,189)	$ (1,342,642)
Changes in Financial Position:				
Cash generated (used) by operations	$ (99,857)	$ 248,135	$ (84,601)	$ 1,577,533
Cash generated (used) by investing activities	(46,142)	(327,199)	(5,308,758)	(1,347,786)
Cash generated (used) by financing activities	-	419,404	3,104,521	880,277
Net sources (uses) of cash equivalents during year	(145,999)	340,340	(2,288,838)	1,110,024
Cash equivalents at beginning of the year	1,043,762	3,110,592	4,530,562	13,788,523
Cash equivalents at end of the year	$ 897,763	$ 3,450,932	$ 2,241,724	$ 14,898,547

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
Revenue:				
Government of Alberta	$ 73,330,522	$ 2,295,313	$ 46,483,355	$ 3,468,532
Federal government and/or First Nations	157,571	-	335,608	-
Other	1,330	-	-	-
Instruction resource fees	539,590	-	360,838	40,250
Transportation fees	119,102	-	60,183	71,549
Other sales and services	559,890	-	692,007	-
Investment income	464,100	43,159	240,208	9,953
Gifts and donations	12,133	76,025	52,526	-
Rentals of facilities	168,881	-	12,670	11,239
Net school generated funds	1,157,596	7,758	667,889	96,017
Gains on disposal of capital assets	-	-	6,868	-
Amortization of capital allocations	2,841,530	-	1,866,910	16,505
	79,352,245	2,422,255	50,779,063	3,714,045
Expense:				
Salaries, wages and benefits	58,420,232	1,300,174	32,717,696	1,968,100
Services, contracts and supplies	14,734,073	940,507	13,630,056	1,612,022
Net school generated funds	1,157,596	7,758	667,889	96,017
Amortization	3,373,681	34,401	2,917,595	64,002
Debt servicing	466,229	-	716,326	-
Losses on disposal of capital assets	9,456	-	-	-
	78,161,267	2,282,840	50,649,563	3,740,141
Excess (Deficiency) of revenues over expenses	$ 1,190,978	$ 139,415	$ 129,500	$ (26,096)
Changes in Financial Position:				
Cash generated (used) by operations	$ 2,256,446	$ 430,889	$ 1,571,456	$ 135,467
Cash generated (used) by investing activities	(2,009,989)	-	(445,375)	(212,921)
Cash generated (used) by financing activities	186,497	-	730,018	15,000
Net sources (uses) of cash equivalents during year	432,954	430,889	1,856,099	(62,454)
Cash equivalents at beginning of the year	12,478,741	1,028,288	4,868,364	392,090
Cash equivalents at end of the year	$ 12,911,695	$ 1,459,177	$ 6,724,463	$ 329,635

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
Revenue:				
Government of Alberta	$ 5,206,426	$ 356,622,305	$ 845,127,588	$ 5,483,427
Federal government and/or First Nations	-	1,238,156	2,565,069	-
Other	-	-	1,695,198	-
Instruction resource fees	45,165	665,027	7,131,993	221,337
Transportation fees	305,297	893,801	5,121,728	260,072
Other sales and services	2,000	3,674,222	22,386,297	35,177
Investment income	75,861	1,672,885	5,656,556	22,652
Gifts and donations	13,231	162,300	1,203,907	-
Rentals of facilities	4,620	2,178,021	7,686,025	6,310
Net school generated funds	37,734	4,218,764	7,528,542	215,597
Gains on disposal of capital assets	-	-	15,472,893	-
Amortization of capital allocations	20,002	10,971,686	16,151,806	-
	5,710,336	382,297,167	937,727,602	6,244,572
Expense:				
Salaries, wages and benefits	2,751,015	288,708,688	699,536,838	3,211,929
Services, contracts and supplies	1,930,683	63,154,437	168,562,046	2,389,328
Net school generated funds	37,734	4,218,764	7,528,542	215,597
Amortization	86,827	13,883,749	26,885,588	110,503
Debt servicing	-	715,832	3,929,540	-
Losses on disposal of capital assets	-	90	-	-
	4,806,259	370,681,560	906,442,554	5,927,357
Excess (Deficiency) of revenues over expenses	$ 904,077	$ 11,615,607	$ 31,285,048	$ 317,215
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,388,238	$ 8,182,851	$ 22,203,801	$ 615,497
Cash generated (used) by investing activities	(144,266)	(26,160,527)	(38,255,209)	(436,486)
Cash generated (used) by financing activities	-	36,574,755	71,908,335	287,813
Net sources (uses) of cash equivalents during year	1,243,972	18,597,079	55,856,927	466,825
Cash equivalents at beginning of the year	2,331,578	47,050,993	148,465,530	900,338
Cash equivalents at end of the year	$ 3,575,550	$ 65,648,072	$ 204,322,457	$ 1,367,163

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3
Revenue:				
Government of Alberta	$ 19,849,736	$ 1,448,046	$ 91,957,144	$ 56,110,161
Federal government and/or First Nations	2,632,[illegible]	-	344,586	289,054
Other	136,581	-	380,516	107,573
Instruction resource fees	265,107	74,201	1,043,668	562,380
Transportation fees	-	-	94,831	-
Other sales and services	245,963	4,496	338,025	197,139
Investment income	25,965	11,735	449,685	213,791
Gifts and donations	-	3,059	146,045	133,518
Rentals of facilities	108,251	-	156,167	30,970
Net school generated funds	222,696	5,748	2,025,224	865,198
Gains on disposal of capital assets	-	-	36,308	-
Amortization of capital allocations	1,156,616	500	3,156,053	3,152,807
	24,643,392	1,547,785	100,128,252	61,662,591
Expense:				
Salaries, wages and benefits	17,580,909	990,557	74,449,121	41,965,937
Services, contracts and supplies	4,103,282	498,240	15,464,529	12,989,729
Net school generated funds	222,696	5,748	2,025,224	865,198
Amortization	1,420,047	5,729	5,533,278	4,113,165
Debt servicing	883,171	1,059	433,990	436,806
Losses on disposal of capital assets	-	-	287,912	-
	24,210,104	1,501,333	98,194,054	60,370,835
Excess (Deficiency) of revenues over expenses	$ 433,288	$ 46,452	$ 1,934,198	$ 1,291,756
Changes in Financial Position:				
Cash generated (used) by operations	$ 342,909	$ (48,704)	$ 4,153,454	$ 3,084,973
Cash generated (used) by investing activities	(8,580,237)	(115,616)	(19,701,747)	(14,691,794)
Cash generated (used) by financing activities	8,327,897	(4,075)	7,267,791	13,669,987
Net sources (uses) of cash equivalents during year	90,568	(168,395)	(8,280,501)	2,063,166
Cash equivalents at beginning of the year	3,205,320	226,085	20,334,836	17,372,652
Cash equivalents at end of the year	$ 3,295,888	$ 57,690	$ 12,054,335	$ 19,435,818

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
Revenue:				
Government of Alberta	$ 26,197,081	$ 19,195,037	$ 8,556,833	$ 272,487,847
Federal government and/or First Nations	1,742	1,952	374,028	2,898,849
Other	1,000	-	-	-
Instruction resource fees	277,671	118,546	27,503	9,496,801
Transportation fees	19,670	11,600	3,333	3,408,356
Other sales and services	539,533	45,872	50,316	6,375,518
Investment income	243,512	212,571	39,433	1,468,621
Gifts and donations	75,991	-	5,518	557,853
Rentals of facilities	50,505	28,580	-	2,733,392
Net school generated funds	248,605	529,407	47,774	3,457,336
Gains on disposal of capital assets	5,884	-	-	168,100
Amortization of capital allocations	1,407,996	544,712	607,113	3,785,293
	29,069,190	20,688,277	9,711,851	306,837,966
Expense:				
Salaries, wages and benefits	20,047,734	13,837,154	5,957,576	224,923,494
Services, contracts and supplies	5,594,418	3,960,014	2,941,279	65,072,816
Net school generated funds	248,605	529,407	47,774	3,457,336
Amortization	2,033,265	711,298	659,086	4,988,855
Debt servicing	288,005	37,397	1,649	866,355
Losses on disposal of capital assets	-	-	-	37,538
	28,212,027	19,075,270	9,607,364	299,346,394
Excess (Deficiency) of revenues over expenses	$ 857,163	$ 1,613,007	$ 104,487	$ 7,491,572
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,603,751	$ 2,042,408	$ 179,689	$ 8,611,291
Cash generated (used) by investing activities	(1,489,017)	(482,077)	(2,822,998)	(9,767,227)
Cash generated (used) by financing activities	9,313,229	494,962	2,862,397	22,056,009
Net sources (uses) of cash equivalents during year	9,427,963	2,055,293	219,088	20,900,073
Cash equivalents at beginning of the year	5,917,891	6,267,750	690,965	22,992,766
Cash equivalents at end of the year	$ 15,345,854	$ 8,323,043	$ 910,053	$ 43,892,839

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
Revenue:				
Government of Alberta	$ 677,984,120	$ 49,456,686	$ 141,973,807	$ 25,805,018
Federal government and/or First Nations	2,369,487	103,201	128,211	53,990
Other	3,869,222	3,114	381,584	-
Instruction resource fees	3,522,537	362,920	971,599	426,198
Transportation fees	7,666,157	122,438	385,283	-
Other sales and services	26,488,461	1,344,953	1,191,976	325,520
Investment income	4,529,054	365,813	1,053,828	193,078
Gifts and donations	5,881,551	29,000	31,043	9,567
Rentals of facilities	3,364,175	81,732	207,032	-
Net school generated funds	14,876,279	134,346	1,196,072	183,807
Gains on disposal of capital assets	-	-	27,938	5,000
Amortization of capital allocations	12,495,331	2,046,133	2,330,633	2,161,227
	763,046,374	54,050,336	149,879,006	29,163,405
Expense:				
Salaries, wages and benefits	576,922,891	40,285,060	107,161,808	20,926,873
Services, contracts and supplies	109,437,168	8,473,002	34,077,530	4,205,499
Net school generated funds	14,876,279	134,346	1,196,072	183,807
Amortization	23,792,076	2,619,919	3,813,590	2,464,846
Debt servicing	2,038,262	426,453	502,415	317,250
Losses on disposal of capital assets	-	-	-	-
	727,066,676	51,938,780	146,751,415	28,098,275
Excess (Deficiency) of revenues over expenses	$ 35,979,698	$ 2,111,556	$ 3,127,591	$ 1,065,130
Changes in Financial Position:				
Cash generated (used) by operations	$ 50,469,265	$ 3,235,218	$ (9,628,360)	$ 1,521,680
Cash generated (used) by investing activities	(62,811,857)	(1,932,944)	(1,617,109)	(1,044,636)
Cash generated (used) by financing activities	115,783,675	1,093,672	631,547	406,523
Net sources (uses) of cash equivalents during year	103,441,083	2,395,946	(10,613,922)	883,567
Cash equivalents at beginning of the year	82,655,421	7,956,474	18,942,562	4,323,543
Cash equivalents at end of the year	$ 186,096,504	$ 10,352,420	$ 8,328,640	$ 5,207,110

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Roman Catholic Sep School Dist. # 32	Fort McMurray School Dist. # 2833
Revenue:				
Government of Alberta	$ 20,046,862	$ 58,847,695	$ 44,388,346	$ 57,954,220
Federal government and/or First Nations	-	217,539	364,075	365,344
Other	-	-	-	-
Instruction resource fees	410,492	665,639	273,123	340,072
Transportation fees	855,052	31,555	169,258	284,881
Other sales and services	35,038	505,153	48,067	37,536
Investment income	141,269	306,569	447,573	-
Gifts and donations	305	-	355,481	254,500
Rentals of facilities	-	51,903	122,834	208,056
Net school generated funds	241,070	1,444,458	1,212,035	925,182
Gains on disposal of capital assets	-	3,760	1,200	-
Amortization of capital allocations	96,485	2,454,295	1,636,756	2,043,654
	21,826,573	64,528,566	49,018,748	62,413,445
Expense:				
Salaries, wages and benefits	13,388,651	46,275,549	37 283,586	44,110,479
Services, contracts and supplies	7,564,526	12,490,798	8,638,154	12,300,497
Net school generated funds	241,070	1,444,458	1,212,035	925,182
Amortization	454,695	3,758,153	2,619,386	2,499,716
Debt servicing	-	368,731	124,775	16,912
Losses on disposal of capital assets	-	-	-	8,462
	21,648,942	64,337,689	49,877,936	59,861,248
Excess (Deficiency) of revenues over expenses	$ 177,631	$ 190,877	$ (859,188)	$ 2,552,197
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,673,215	$ (2,770,128)	$ (50,038,979)	$ 2,772,131
Cash generated (used) by investing activities	(896,730)	(5,610,822)	(2,937,321)	(12,604,552)
Cash generated (used) by financing activities	125,731	3,772,548	56,620,198	9,609,457
Net sources (uses) of cash equivalents during year	902,216	(4,608,402)	3,643,898	(222,964)
Cash equivalents at beginning of the year	3,365,427	9,477,455	4,214,391	17,963,027
Cash equivalents at end of the year	$ 4,267,643	$ 4,869,053	$ 7,858,289	$ 17,740,063

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Public School Dist. # 2357	Grande Prairie Roman Catholic Sep. School Dist. # 28
Revenue:				
Government of Alberta	$ 35,727,400	$ 54,348,388	$ 58,935,236	$ 33,050,209
Federal government and/or First Nations	4,460,966	2,130,009	184,502	16,291
Other	153,810	73,200	698,113	18,032
Instruction resource fees	109,872	474,932	390,264	143,374
Transportation fees	-	19,366	-	-
Other sales and services	252,541	3,295,632	706,864	167,010
Investment income	292,478	218,179	417,933	138,053
Gifts and donations	-	23,732	176,406	-
Rentals of facilities	450,206	106,286	66,774	41,606
Net school generated funds	325,594	2,816,128	653,781	543,656
Gains on disposal of capital assets	28,951	8,448	16,100	-
Amortization of capital allocations	2,537,695	2,444,244	2,663,840	1,684,759
	44,339,513	65,958,544	64,909,813	35,802,990
Expense:				
Salaries, wages and benefits	30,806,497	45,547,214	45,989,152	25,573,229
Services, contracts and supplies	8,926,717	14,024,726	14,375,959	6,783,629
Net school generated funds	325,594	2,816,128	653,781	543,656
Amortization	3,723,717	3,035,803	2,767,928	1,845,513
Debt servicing	223,607	404,481	651,660	380,412
Losses on disposal of capital assets	-	-	-	-
	44,006,132	65,828,352	64,438,480	35,126,439
Excess (Deficiency) of revenues over expenses	$ 333,381	$ 130,192	$ 471,333	$ 676,552
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,268,182	$ 122,453	$ 2,084,860	$ 387,021
Cash generated (used) by investing activities	(4,896,389)	(2,635,339)	(18,724,597)	(15,904,472)
Cash generated (used) by financing activities	4,308,775	468,555	24,486,831	21,192,986
Net sources (uses) of cash equivalents during year	680,568	(2,044,331)	7,847,094	5,675,535
Cash equivalents at beginning of the year	5,037,397	5,731,396	7,757,876	7,133,470
Cash equivalents at end of the year	$ 5,717,965	$ 3,687,065	$ 15,604,970	$ 12,809,005

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)	Grande Yellowhead Regional Div. # 35	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater Southern Public Francophone Education Region # 4
Revenue:				
Government of Alberta	$ 48,796,952	$ 33,437,262	$ 29,357,704	$ 14,317,862
Federal government and/or First Nations	88,609	674,504	1,293,235	842,871
Other	285,506	30,136	175,511	18,755
Instruction resource fees	350,066	273,641	179,106	61,024
Transportation fees	13,413	-	-	-
Other sales and services	177,865	295,266	38,030	205,508
Investment income	454,985	387,615	189,527	83,903
Gifts and donations	45,696	18,118	6,503	1,240
Rentals of facilities	40,817	88,412	104,098	10,933
Net school generated funds	1,061,845	701,430	520,982	26,469
Gains on disposal of capital assets	36,015	4,860	-	-
Amortization of capital allocations	1,296,744	807,572	1,274,881	418,174
	52,648,513	36,718,816	33,139,577	15,986,739
Expense:				
Salaries, wages and benefits	34,868,693	27,379,882	19,618,727	9,822,689
Services, contracts and supplies	11,794,649	6,210,593	10,923,682	5,150,461
Net school generated funds	1,061,845	701,430	520,982	26,469
Amortization	2,654,753	1,196,821	1,479,964	457,457
Debt servicing	266,516	460,262	5,756	2,520
Losses on disposal of capital assets	22,838	14,465	3,188	-
	50,669,294	35,963,453	32,552,299	15,459,596
Excess (Deficiency) of revenues over expenses	$ 1,979,219	$ 755,363	$ 587,278	$ 527,143
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,203,733	$ 3,841,716	$ 314,072	$ 705,133
Cash generated (used) by investing activities	(2,709,737)	(6,123,500)	(1,340,102)	(741,950)
Cash generated (used) by financing activities	3,054,689	11,059,288	574,243	644,011
Net sources (uses) of cash equivalents during year	1,548,685	8,777,504	(451,787)	607,194
Cash equivalents at beginning of the year	9,032,437	11,988,859	4,357,806	2,797,518
Cash equivalents at end of the year	$ 10,581,122	$ 20,766,363	$ 3,906,019	$ 3,404,712

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Catholic Regional Div. # 29	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37
Revenue:				
Government of Alberta	$ 9,694,023	$ 58,402,855	$ 34,522,556	$ 20,553,707
Federal government and/or First Nations	412,513	290,772	2,787,589	2,451,843
Other	-	225,953	310,083	136,633
Instruction resource fees	4,432	1,147,899	217,852	44,761
Transportation fees	-	500,625	379,880	-
Other sales and services	10,439	533,054	281,352	74,941
Investment income	76,416	164,928	479,457	316,236
Gifts and donations	-	-	-	64,422
Rentals of facilities	7,350	-	34,682	13,681
Net school generated funds	96,054	996,529	365,604	301,961
Gains on disposal of capital assets	-	-	65,007	-
Amortization of capital allocations	192,451	1,490,466	950,303	1,092,568
	10,493,678	63,753,081	40,394,365	25,050,753
Expense:				
Salaries, wages and benefits	6,228,000	44,906,800	28,276,995	17,914,599
Services, contracts and supplies	3,331,863	14,599,687	8,438,971	4,108,223
Net school generated funds	96,054	996,529	365,604	301,961
Amortization	459,100	1,923,729	1,651,077	1,435,372
Debt servicing	-	877,525	72,011	336,741
Losses on disposal of capital assets	-	-	-	-
	10,115,017	63,304,270	38,804,658	24,096,896
Excess (Deficiency) of revenues over expenses	$ 378,661	$ 448,811	$ 1,589,707	$ 953,857
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,084,261	$ 917,371	$ 1,614,378	$ 132,276
Cash generated (used) by investing activities	(1,682,034)	(6,161,691)	(808,806)	(1,341,224)
Cash generated (used) by financing activities	351,851	4,744,854	30,983	565,136
Net sources (uses) of cash equivalents during year	(245,922)	(499,466)	836,555	(643,812)
Cash equivalents at beginning of the year	3,161,256	5,194,778	12,324,795	8,073,927
Cash equivalents at end of the year	$ 2,915,334	$ 4,695,312	$ 13,161,350	$ 7,430,115

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51
Revenue:				
Government of Alberta	$ 38,638,911	$ 34,232,917	$ 18,758,483	$ 70,285,087
Federal government and/or First Nations	1,088,880	732	453,714	265,254
Other	-	-	-	80,653
Instruction resource fees	624,317	241,889	57,774	499,290
Transportation fees	-	43,382	-	-
Other sales and services	228,419	391,234	187,887	708,654
Investment income	26,056	318,954	205,927	384,699
Gifts and donations	-	40,050	449,644	-
Rentals of facilities	-	18,048	-	8,200
Net school generated funds	738,702	1,772,537	392,273	1,085,705
Gains on disposal of capital assets	-	6,000	1,300	-
Amortization of capital allocations	1,411,769	537,855	620,527	1,670,851
	42,757,054	37,603,598	21,127,529	74,988,393
Expense:				
Salaries, wages and benefits	33,495,617	24,794,339	14,676,252	58,373,701
Services, contracts and supplies	6,384,492	8,782,004	4,379,826	12,122,573
Net school generated funds	738,702	1,772,537	392,273	1,085,705
Amortization	1,621,940	862,447	882,300	1,895,817
Debt servicing	159,113	67,932	151,317	604,300
Losses on disposal of capital assets	-	29,215	77,561	-
	42,399,864	36,308,474	20,559,529	74,082,096
Excess (Deficiency) of revenues over expenses	$ 357,190	$ 1,295,124	$ 568,000	$ 906,297
Changes in Financial Position:				
Cash generated (used) by operations	$ 7,077,475	$ 1,550,964	$ 1,798,264	$ 4,861,193
Cash generated (used) by investing activities	(7,174,962)	(1,260,589)	(5,209,305)	(12,207,736)
Cash generated (used) by financing activities	9,017,748	2,359,232	10,743,782	17,578,666
Net sources (uses) of cash equivalents during year	8,920,261	2,649,607	7,332,741	10,232,123
Cash equivalents at beginning of the year	559,855	4,420,522	7,643,898	8,209,755
Cash equivalents at end of the year	$ 9,480,116	$ 7,070,129	$ 14,976,639	$ 18,441,878

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76
Revenue:				
Government of Alberta	$ 15,754,780	$ 38,223,873	$ 26,363,515	$ 53,910,229
Federal government and/or First Nations	14,646	2,692,834	23,917	119,082
Other	-	-	-	108,413
Instruction resource fees	8,283	178,088	282,907	583,594
Transportation fees	12,230	-	-	-
Other sales and services	4,013	1,297,923	1,603,001	1,220,766
Investment income	132,050	245,270	59,261	354,849
Gifts and donations	-	-	1,000	25,000
Rentals of facilities	-	58,742	311,760	57,618
Net school generated funds	390,575	1,143,337	839,756	1,354,331
Gains on disposal of capital assets	-	22,222	-	-
Amortization of capital allocations	1,110,218	1,642,571	698,775	926,909
	17,426,794	45,504,860	30,183,892	58,660,791
Expense:				
Salaries, wages and benefits	11,744,050	31,165,007	20,749,500	45,500,592
Services, contracts and supplies	3,159,748	9,914,326	6,658,987	9,697,648
Net school generated funds	390,575	1,143,337	839,756	1,354,331
Amortization	1,142,081	2,218,742	815,151	1,451,867
Debt servicing	268,168	189,792	101,387	436,467
Losses on disposal of capital assets	-	-	-	29,295
	16,704,621	44,631,204	29,164,781	58,470,200
Excess (Deficiency) of revenues over expenses	$ 722,173	$ 873,656	$ 1,019,111	$ 190,591
Changes in Financial Position:				
Cash generated (used) by operations	$ 379,545	$ (6,881,123)	$ 1,325,871	$ 1,686,686
Cash generated (used) by investing activities	(1,268,538)	(1,013,881)	(915,316)	(2,303,639)
Cash generated (used) by financing activities	514,626	10,490,884	102,801	1,475,456
Net sources (uses) of cash equivalents during year	(374,367)	2,595,880	513,356	858,503
Cash equivalents at beginning of the year	9,538,529	7,046,013	1,471,763	9,219,056
Cash equivalents at end of the year	$ 9,164,162	$ 9,641,893	$ 1,985,119	$ 10,077,559

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69
Revenue:				
Government of Alberta	$ 924,957	$ 1,567,945	$ 51,357,936	$ 57,618,419
Federal government and/or First Nations	590,076	765	1,713,128	1,778,890
Other	-	-	316,845	-
Instruction resource fees	-	18,158	351,600	55,505
Transportation fees	-	-	47,750	113,938
Other sales and services	-	12,932	91,470	211,267
Investment income	11,328	16,432	284,457	385,686
Gifts and donations	-	12,635	15,340	101,867
Rentals of facilities	-	4,015	62,938	17,664
Net school generated funds	1,027	14,533	792,421	755,177
Gains on disposal of capital assets	-	-	23,133	134,825
Amortization of capital allocations	-	-	1,875,367	1,683,387
	1,527,388	1,647,415	56,932,385	62,856,625
Expense:				
Salaries, wages and benefits	815,236	883,545	37,819,572	42,544,522
Services, contracts and supplies	382,198	554,131	14,375,269	16,724,962
Net school generated funds	1,027	14,533	792,421	755,177
Amortization	37,193	-	2,566,301	2,212,504
Debt servicing	60	1,172	448,155	660,941
Losses on disposal of capital assets	-	-	901	-
	1,235,714	1,453,381	56,002,619	62,898,106
Excess (Deficiency) of revenues over expenses	$ 291,674	$ 194,034	$ 929,766	$ (41,481)
Changes in Financial Position:				
Cash generated (used) by operations	$ 285,805	$ 294,211	$ 1,723,386	$ 5,452,120
Cash generated (used) by investing activities	(102,371)	(1,516,575)	(1,761,514)	(13,986,057)
Cash generated (used) by financing activities	-	1,516,575	379,341	27,960,902
Net sources (uses) of cash equivalents during year	183,434	294,211	341,213	19,426,965
Cash equivalents at beginning of the year	354,401	466,824	8,391,950	12,207,275
Cash equivalents at end of the year	$ 537,835	$ 761,035	$ 8,733,163	$ 31,634,240

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26	Parkland School Div. # 70
	(in dollars)			
Revenue:				
Government of Alberta	$ 31,822,709	$ 5,270,231	$ 43,899,024	$ 81,924,967
Federal government and/or First Nations	17,035,578	202,314	436,351	1,822,702
Other	-	-	21,852	25,266
Instruction resource fees	-	14,268	164,374	1,258,885
Transportation fees	1,060	-	72,949	265,157
Other sales and services	536,560	24,982	315,396	1,225,997
Investment income	423,434	69,129	306,537	598,020
Gifts and donations	258,185	-	380,661	25,356
Rentals of facilities	813,695	8,750	244,964	31,176
Net school generated funds	559,538	89,339	382,494	325,829
Gains on disposal of capital assets	2,856	-	200	15,875
Amortization of capital allocations	2,280,293	270,330	927,847	2,298,575
	53,733,908	5,949,343	47,152,649	89,817,805
Expense:				
Salaries, wages and benefits	35,409,734	3,424,577	36,137,828	60,806,892
Services, contracts and supplies	13,486,938	1,725,304	9,282,110	23,967,624
Net school generated funds	559,538	89,339	382,494	325,829
Amortization	3,511,687	310,475	1,611,542	2,895,129
Debt servicing	533,680	8,623	334,729	279,332
Losses on disposal of capital assets	16,393	-	-	-
	53,517,970	5,558,318	47,748,703	88,274,806
Excess (Deficiency) of revenues over expenses	$ 215,938	$ 391,025	$ (596,054)	$ 1,542,999
Changes in Financial Position:				
Cash generated (used) by operations	$ 2,080,090	$ 847,684	$ 891,072	$ 2,004,698
Cash generated (used) by investing activities	(14,847,448)	(7,427,545)	(2,979,559)	(1,331,607)
Cash generated (used) by financing activities	2,669,805	7,676,251	2,085,480	228,180
Net sources (uses) of cash equivalents during year	(10,097,553)	1,096,390	(3,007)	901,271
Cash equivalents at beginning of the year	23,715,397	3,699,984	7,935,524	17,074,246
Cash equivalents at end of the year	$ 13,617,843	$ 4,796,374	$ 7,932,517	$ 17,975,517

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25
Revenue:				
Government of Alberta	$ 36,939,644	$ 55,438,689	$ 45,556,669	$ 20,180,754
Federal government and/or First Nations	322,983	1,192,864	48,135	-
Other	-	721,194	-	389,835
Instruction resource fees	215,955	491,032	324,013	123,031
Transportation fees	36,848	-	120,857	-
Other sales and services	549,968	452,839	788,888	36,378
Investment income	509,236	472,166	439,796	285,711
Gifts and donations	44,460	331,243	83,590	1,225
Rentals of facilities	69,193	348,430	15,543	108,323
Net school generated funds	509,047	1,296,309	502,111	348,471
Gains on disposal of capital assets	68,816	90,161	5,500	6,935
Amortization of capital allocations	1,956,206	1,883,149	1,120,580	863,001
	41,222,357	62,718,076	49,005,682	22,343,664
Expense:				
Salaries, wages and benefits	26,645,730	42,982,277	33,631,897	16,014,329
Services, contracts and supplies	8,742,553	13,234,728	12,698,189	4,059,684
Net school generated funds	509,047	1,296,309	502,111	348,471
Amortization	2,764,385	3,314,871	1,610,793	1,432,063
Debt servicing	475,333	661,272	711,795	157,200
Losses on disposal of capital assets	-	7,211	-	36,207
	39,137,048	61,496,668	49,154,785	22,047,954
Excess (Deficiency) of revenues over expenses	$ 2,085,309	$ 1,221,408	$ (149,103)	$ 295,710
Changes in Financial Position:				
Cash generated (used) by operations	$ 711,708	$ 5,148,943	$ (237,638)	$ 739,918
Cash generated (used) by investing activities	(2,094,453)	(26,673,920)	(3,018,227)	(833,255)
Cash generated (used) by financing activities	2,952,332	26,916,729	12,697	19,761
Net sources (uses) of cash equivalents during year	1,569,587	5,391,752	(3,243,168)	(73,576)
Cash equivalents at beginning of the year	9,860,592	10,857,330	9,445,796	7,086,715
Cash equivalents at end of the year	$ 11,430,179	$ 16,249,082	$ 6,202,628	$ 7,013,139

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104	Rocky View School Div. # 41
Revenue:				
Government of Alberta	$ 40,771,703	$ 55,045,862	$ 82,007,742	$ 130,644,070
Federal government and/or First Nations	212,357	6,527	160,629	800,809
Other	123,785	344,920	191,358	219,725
Instruction resource fees	213,330	523,016	1,550,903	2,037,775
Transportation fees	20,459	66,855	248,294	979,160
Other sales and services	542,234	452,443	2,123,805	2,848,387
Investment income	249,052	322,940	337,055	557,287
Gifts and donations	367,327	-	80,731	-
Rentals of facilities	118,344	76,609	85,436	406,570
Net school generated funds	476,232	1,435,778	133,738	3,590,535
Gains on disposal of capital assets	11,890	-	6,879	25,939
Amortization of capital allocations	942,158	2,569,689	3,510,108	5,719,208
	44,048,869	60,844,639	90,436,678	147,829,465
Expense:				
Salaries, wages and benefits	29,895,807	43,097,651	65,299,176	100,827,375
Services, contracts and supplies	11,855,036	11,827,005	15,710,588	31,919,409
Net school generated funds	476,232	1,435,778	133,738	3,590,535
Amortization	1,552,796	2,844,982	4,252,874	6,685,009
Debt servicing	159,847	259,882	855,826	1,458,468
Losses on disposal of capital assets	-	-	-	554
	43,939,718	59,465,298	86,252,202	144,481,350
Excess (Deficiency) of revenues over expenses	$ 109,151	$ 1,379,341	$ 4,184,476	$ 3,348,115
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,591,599	$ 2,323,452	$ 5,820,965	$ 9,602,691
Cash generated (used) by investing activities	(467,519)	(8,962,432)	(2,349,176)	(14,380,774)
Cash generated (used) by financing activities	401,916	1,057,625	826,208	10,727,577
Net sources (uses) of cash equivalents during year	1,525,996	(5,581,355)	4,297,997	5,949,494
Cash equivalents at beginning of the year	5,045,077	10,721,171	9,162,510	10,977,504
Cash equivalents at end of the year	$ 6,571,073	$ 5,139,816	$ 13,460,507	$ 16,926,998

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)			
	St. Albert Protestant Sep. School Dist. # 6	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24
Revenue:				
Government of Alberta	$ 53,824,034	$ 31,862,629	$ 20,066,534	$ 44,515,715
Federal government and/or First Nations	108,273	9,989,578	1,705,466	320,134
Other	90,316	-	2,725	101,492
Instruction resource fees	696,819	230,286	176,546	235,513
Transportation fees	432,762	42,469	37,893	-
Other sales and services	1,414,796	759,597	149,895	790,693
Investment income	383,839	303,136	262,520	213,789
Gifts and donations	153,065	53,444	20,441	600
Rentals of facilities	28,436	75,217	75,830	-
Net school generated funds	1,238,900	701,843	405,243	919,746
Gains on disposal of capital assets	-	-	-	-
Amortization of capital allocations	1,714,208	723,103	1,298,175	1,387,423
	60,085,448	44,741,302	24,201,268	48,485,105
Expense:				
Salaries, wages and benefits	43,596,020	33,693,372	16,691,051	34,133,200
Services, contracts and supplies	10,682,849	8,318,109	4,371,238	10,950,834
Net school generated funds	1,238,900	701,843	405,243	919,746
Amortization	1,988,989	1,064,945	1,563,935	1,750,922
Debt servicing	646,799	210,098	330,075	147,678
Losses on disposal of capital assets	-	-	-	-
	58,153,557	43,988,367	23,361,542	47,902,380
Excess (Deficiency) of revenues over expenses	$ 1,931,891	$ 752,935	$ 839,726	$ 582,725
Changes in Financial Position:				
Cash generated (used) by operations	$ 2,291,619	$ 12,425,380	$ 1,588,689	$ 795,863
Cash generated (used) by investing activities	(1,541,901)	(18,396,651)	(10,835,729)	(153,788)
Cash generated (used) by financing activities	-	7,184,466	10,936,420	(93,749)
Net sources (uses) of cash equivalents during year	749,718	1,213,195	1,689,380	548,326
Cash equivalents at beginning of the year	9,331,834	5,812,327	4,947,928	4,823,480
Cash equivalents at end of the year	$ 10,081,552	$ 7,025,522	$ 6,637,308	$ 5,371,806

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

(in dollars)

	Suzuki Charter School Society	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
Revenue:				
Government of Alberta	$ 1,763,386	$ 9,059,939	$ 33,839,729	$ 40,595,756
Federal government and/or First Nations	-	2,352	4,716,952	3,424,305
Other	-	4,887	78,527	48,028
Instruction resource fees	20,215	287,395	183,285	419,371
Transportation fees	-	276,955	-	16,244
Other sales and services	92,662	56,033	96,919	268,095
Investment income	-	29,794	255,982	296,204
Gifts and donations	26,480	38,534	201,187	-
Rentals of facilities	39,109	3,000	740	17,469
Net school generated funds	60,069	376,443	407,960	587,574
Gains on disposal of capital assets	-	-	2,300	-
Amortization of capital allocations	23,213	-	1,300,685	1,016,271
	2,025,134	10,135,332	41,084,266	46,689,316
Expense:				
Salaries, wages and benefits	1,221,360	5,835,999	31,972,166	34,706,687
Services, contracts and supplies	583,377	3,549,035	6,225,882	8,943,541
Net school generated funds	60,069	376,443	407,960	587,574
Amortization	37,225	-	1,667,602	1,255,860
Debt servicing	1,081	-	396,794	461,918
Losses on disposal of capital assets	-	-	-	-
	1,903,112	9,761,477	40,670,404	45,955,580
Excess (Deficiency) of revenues over expenses	$ 122,022	$ 373,855	$ 413,862	$ 733,736
Changes in Financial Position:				
Cash generated (used) by operations	$ 151,815	$ 275,065	$ 1,419,127	$ 1,993,276
Cash generated (used) by investing activities	(362,738)	-	(8,443,411)	(369,719)
Cash generated (used) by financing activities	295,744	-	10,737,644	345,863
Net sources (uses) of cash equivalents during year	84,821	275,065	3,713,360	1,969,420
Cash equivalents at beginning of the year	130,365	1,041,022	2,070,645	5,530,623
Cash equivalents at end of the year	$ 215,186	$ 1,316,087	$ 5,784,005	$ 7,500,043

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)	
	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
Revenue:		
Government of Alberta	$ 49,581,747	$ 65,800,090
Federal government and/or First Nations	116,254	1,995,213
Other	94,040	9,055
Instruction resource fees	374,947	913,052
Transportation fees	-	108,404
Other sales and services	728,806	868,987
Investment income	302,339	647,789
Gifts and donations	45,354	116,280
Rentals of facilities	7,246	26,069
Net school generated funds	1,195,742	1,127,198
Gains on disposal of capital assets	15,332	30,065
Amortization of capital allocations	1,861,119	1,768,025
	54,322,926	73,410,227
Expense:		
Salaries, wages and benefits	38,660,468	54,935,964
Services, contracts and supplies	9,651,037	13,607,124
Net school generated funds	1,195,742	1,127,198
Amortization	3,182,430	2,614,892
Debt servicing	397,054	272,655
Losses on disposal of capital assets	-	-
	53,086,731	72,557,833
Excess (Deficiency) of revenues over expenses	$ 1,236,195	$ 852,394
Changes in Financial Position:		
Cash generated (used) by operations	$ 1,855,061	$ 1,411,809
Cash generated (used) by investing activities	(1,589,495)	(7,514,243)
Cash generated (used) by financing activities	3,899,546	4,480,783
Net sources (uses) of cash equivalents during year	4,165,112	(1,621,651)
Cash equivalents at beginning of the year	11,793,075	25,906,253
Cash equivalents at end of the year	$ 15,958,187	$ 24,284,602

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

For the year ended August 31, 2008

	(in dollars)		
	2008 Actual Totals	2008 Budget Totals	2007 Actual Totals (As restated)
Revenue:			
Government of Alberta	$ 4,839,517,338	$ 4,691,877,347	$ 4,524,260,759
Federal government and/or First Nations	85,004,543	78,917,368	83,178,877
Other	11,693,301	10,923,980	11,806,710
Instruction resource fees	45,459,692	41,005,451	44,072,541
Transportation fees	23,871,892	24,199,887	23,351,549
Other sales and services	93,817,734	63,505,656	84,225,295
Investment income	31,800,940	19,185,647	31,744,578
Gifts and donations	12,270,907	4,238,343	11,503,550
Rentals of facilities	21,390,860	19,232,985	19,368,702
Net school generated funds	78,019,447	64,823,669	72,274,699
Gains on disposal of capital assets	16,397,915	1,241,537	12,540,099
Amortization of capital allocations	138,082,392	131,881,957	134,720,098
	5,397,326,962	5,151,033,827	5,053,047,455
Expense:			
Salaries, wages and benefits	3,907,982,581	3,821,299,810	3,636,159,535
Services, contracts and supplies	1,040,299,971	1,056,066,447	974,422,367
Net school generated funds	78,019,446	64,958,869	72,279,254
Amortization	200,430,589	193,976,842	193,363,963
Debt servicing	28,999,775	32,772,345	35,128,298
Losses on disposal of capital assets	735,224	1,000	360,651
	5,256,467,585	5,169,075,313	4,911,714,067
Excess (Deficiency) of revenues over expenses	$ 140,859,377	$ (18,041,486)	$ 141,333,389
Changes in Financial Position:			
Cash generated (used) by operations	$ 144,592,406		$ 286,525,747
Cash generated (used) by investing activities	(468,165,256)		(296,727,874)
Cash generated (used) by financing activities	613,121,661		318,506,036
Net sources (uses) of cash equivalents during year	289,548,811		308,303,910
Cash equivalents at beginning of the year	814,986,678		506,682,768
Cash equivalents at end of the year	$ 1,104,535,489		$ 814,986,678

Summary of Significant Accounting Policies

School jurisdictions prepare their financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Once capital grants are invested in capital assets, expended amounts are recorded as unamortized capital allocations. Unamortized capital allocations are recognized as revenue in the period in which the related amortization expense of the funded capital asset is recorded.
- Externally restricted non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Contributions for capital assets that will not be amortized, such as land, are recorded as direct increases to net assets in the period the assets are acquired.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories of merchandise for resale are valued at the lower of cost and net realizable value.
- Inventories of supplies for consumption are valued at the lower of invoice cost and replacement cost.
- Investments are recorded at the lower of cost or market value.

Disclosure of Salaries and Benefits for Superintendent Positions

For the Year Ended August 31, 2008

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Regional Div. # 19	$ 126,104	$ 11,327	$ -	$ 137,431
Battle River Regional Div. # 31	136,445	16,927	-	153,372
Black Gold Regional Div. # 18	153,052	23,247	-	176,299
Buffalo Trail Public Schools Regional Div. # 28	132,143	10,864	-	143,007
Calgary Roman Catholic Sep. School Dist. # 1	208,600	69,312	-	277,912
Calgary School Dist. # 19	230,000	126,079	31,385	387,464 *
Canadian Rockies Regional Div. # 12	166,495	10,834	-	177,329
Chinook's Edge School Div. # 73	165,298	28,444	-	193,742
Christ the Redeemer Catholic Sep. Regional Div. # 3	135,319	11,492	-	146,811
Clearview School Div. # 71	125,558	10,787	-	136,345
East Central Alberta Catholic Sep. Schools Regional Div. # 16	136,608	11,231	-	147,839
East Central Francophone Education Region # 3	133,000	10,548	-	143,548
Edmonton Catholic Sep. School Dist. # 7	193,669	9,902	-	203,571
Edmonton School Dist. # 7	199,680	13,384	3,704	216,768 *
Elk Island Catholic Sep. Regional Div. # 41	157,600	19,278	-	176,878
Elk Island Public Schools Regional Div. # 14	180,346	11,650	-	191,996
Evergreen Catholic Sep. Regional Div. # 2	138,877	10,715	-	149,592
Foothills School Div. # 38	145,284	1,386	-	146,670
Fort McMurray Roman Catholic Sep. School Dist. # 32	150,240	17,792	4,337	172,369 *
Fort McMurray School Dist. # 2833	196,635	41,062	-	237,697
Fort Vermilion School Div. # 52	151,443	22,064	-	173,507
Golden Hills School Div. # 75	177,742	11,709	-	189,451
Grande Prairie Public School Dist. # 2357	138,900	14,484	-	153,384
Grande Prairie Roman Catholic Sep. School Dist. # 28	140,894	15,596	-	156,490
Grande Yellowhead Regional Div. # 35	133,770	16,757	-	150,527
Grasslands Regional Div. # 6	130,000	11,133	-	141,133
Greater North Central Francophone Education Region # 2	154,548	33,385	-	187,933
Greater Southern Public Francophone Education Region # 4	88,333	8,914	227,341	324,588 *
Greater Southern Sep. Catholic Francophone Education Region # 4	129,082	13,700	-	142,782
Greater St. Albert Catholic Regional Div. # 29	138,634	15,799	-	154,433
High Prairie School Div. # 48	170,092	11,352	-	181,444
Holy Family Catholic Regional Div. # 37	129,872	13,588	-	143,460
Holy Spirit Roman Catholic Sep. Regional Div. # 4	135,000	16,158	-	151,158
Horizon School Div. # 67	130,663	13,171	-	143,834
Lakeland Roman Catholic Sep. School Dist. # 150	146,073	8,632	7,304	162,009 *
Lethbridge School Dist. # 51	146,100	16,841	-	162,941

* Included in superintendent's total is an amount for bonuses, severance, retiring allowances, retirement plan contributions, vacation payouts, other settlement costs or death benefits.

Disclosure of Salaries and Benefits for Superintendent Positions (continued)

For the Year Ended August 31, 2008

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Living Waters Catholic Regional Div. # 42	$ 142,307	$ 11,705	$ -	$ 154,012
Livingstone Range School Div. # 68	137,239	22,847	-	160,086
Medicine Hat Catholic Sep. Regional Div. # 20	165,174	15,317	149,897	330,388 *
Medicine Hat School Dist. # 76	165,707	18,613	-	184,320
Northern Gateway Regional Div. # 10	138,020	10,628	5,556	154,204 *
Northern Lights School Div. # 69	139,047	19,121	-	158,168
Northland School Div. # 61	150,714	22,234	-	172,948
Northwest Francophone Education Region # 1	135,145	11,874	-	147,019
Palliser Regional Div. # 26	146,042	10,800	-	156,842
Parkland School Div. # 70	158,832	14,272	-	173,104
Peace River School Div. # 10	141,378	10,786	-	152,164
Peace Wapiti School Div. # 76	136,990	16,570	-	153,560
Pembina Hills Regional Div. # 7	141,775	10,896	-	152,671
Prairie Land Regional Div. # 25	153,051	15,571	-	168,622
Prairie Rose School Div. # 8	135,000	10,718	-	145,718
Red Deer Catholic Regional Div. # 39	161,365	40,030	-	201,395
Red Deer Public School Dist. # 104	152,640	23,118	-	175,758
Rocky View School Div. # 41	174,703	17,753	-	192,456
St. Albert Protestant Sep. School Dist. # 6	138,185	10,419	-	148,604
St. Paul Education Regional Div. # 1	126,664	16,587	-	143,251
St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	137,321	10,697	-	148,018
Sturgeon School Div. # 24	145,000	19,311	-	164,311
Westwind School Div. # 74	137,200	10,671	-	147,871
Wetaskiwin Regional Div. # 11	123,641	19,161	-	142,802
Wild Rose School Div. # 66	159,175	10,286	-	169,461
Wolf Creek School Div. # 72	155,000	11,358	-	166,358

* Included in superintendent's total is an amount for bonuses, severance, retiring allowances, retirement plan contributions, vacation payouts, other settlement costs or death benefits.

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the school jurisdictions.
2. Remuneration includes regular base salaries, administrative allowances, overtime, lump sum payments, honoraria, deferred salary leave accruals and any other direct cash remuneration.
3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.
4. Allowances include all monies paid to an employee as miscellaneous negotiated allowances. This category will include car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.
5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave and other settlement costs due to loss of employment).

Other Information

Audited Information

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements
August 31, 2008

Auditor's Report

Statement of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency

Statement of Changes in Net Assets Available for Benefits

Statement of Changes in Accrued Pension Benefits

Notes to the Financial Statements

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Alberta Teachers' Retirement Fund Board

I have audited the Statements of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 2008 and 2007 and the Statements of Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform my audits to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Board as at August 31, 2008 and 2007 and the Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta
December 5, 2008

FCA
Auditor General

Alberta Teachers' Retirement Fund Board
Statement of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency

As at August 31, 2008

	(in thousands) 2008	(in thousands) 2007
Assets		
Cash	$ 1,683	$ 1,753
Investments (Note 4)	4,177,816	4,297,362
Receivables (Note 5)	26,357	26,144
Loan receivable from the Province (Note1b and Note 6)	944,099	-
Capital assets (Note 7)	360	513
	5,150,315	4,325,772
Liabilities		
Accounts payable (Note 8)	12,922	17,856
Net assets available for Post-August 1992 benefits	5,137,393	4,307,916
Actuarial Value of Accrued Pension Benefits (Note 1b)	6,321,904	11,316,191
Deficiency	$ 1,184,511	$ 7,008,275
Deficiency Comprised of:		
Post-August 1992 period Teachers' Pension Plan and Private School Teachers' Pension Plan (Note 12)	$ 1,184,511	$ 416,275
Pre-September 1992 period Teachers' Pension Plan (Note 1b)	-	6,592,000
	$ 1,184,511	$ 7,008,275

The accompanying notes are part of these financial statements.

Alberta Teachers' Retirement Fund Board
Statement of Changes In Net Assets Available for Benefits

For the Year Ended August 31, 2008

	(in thousands) 2008	2007
Increase in Net Assets		
Investment (losses) earnings (Note 9)	$ (209,400)	$ 440,269
Contributions (Note 10)		
Teachers	216,049	278,515
Province of Alberta	203,513	343,741
Employers	745	737
Past service purchases	3,772	3,644
Transfers from other plans	10,051	5,766
	434,130	632,403
Total increase in net assets	224,730	1,072,672
Decrease in Net Assets		
Pension benefits	130,032	465,339
Termination benefits	27,197	28,374
Transfers to other plans	3,988	3,154
Administrative expenses (Note 11)	18,540	18,298
Total decrease in net assets	179,757	515,165
Change in Net Assets Before Impact of Memorandum of Agreement	44,973	557,507
Advances Assumed by the Province (Note1b and Note 6)		
Balance at September 1, 2007	724,174	-
Interest for the year	60,330	-
Change in Net Assets for the Year	829,477	557,507
Net Assets Available for Benefits at Beginning of Year	4,307,916	3,750,409
Net Assets Available for Benefits at End of Year	$ 5,137,393	$ 4,307,916

Alberta Teachers' Retirement Fund Board
Statement of Changes in Accrued Pension Benefits

For the Year Ended August 31, 2008

	(in thousands) 2008	2007
Accrued Pension Benefits at Beginning of the Year	$ 11,316,191	$ 10,702,244
Accrued Pension Benefits Assumed by the Province (Note 1b)	(5,867,827)	-
Increase (Decrease) in Accrued Pension Benefits		
Interest on accrued benefits	403,700	771,047
Benefits accrued	393,400	330,357
Changes in actuarial demographic assumptions	58,300	-
Experience losses	165,534	-
Benefits Paid	(147,394)	(487,457)
	873,540	613,947
Accrued Pension Benefits at End of Year	$ 6,321,904	$ 11,316,191

NOTE 1 AUTHORITY AND NATURE OF OPERATIONS

a) General

The Alberta Teachers' Retirement Fund Board, a corporation of the Province of Alberta (the "Province") operating under the authority of the *Teachers' Pension Plans Act*, Chapter T-1, RSA 2000, is the trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). The Plans are Registered Pension Plans as defined in the *Income Tax Act* and are not subject to income taxes. The income tax registration number is 0359125.

b) Impact of Memorandum of Agreement

The Teachers' Pension Plan assets and obligations arising from operations since August 31, 1992 (the "Post-August 1992 period") have been accounted for separately from the assets and obligations arising from operations prior to September 1, 1992 (the "Pre-September 1992 period") and, accordingly, the actuarial value of accrued pension benefits and resulting surpluses or deficiencies have been determined on a Pre-September 1992 period and Post-August 1992 period basis in each actuarial valuation completed since August 31, 1992.

During the 2002-2003 year, net assets available for benefits arising from operations during the Pre-September 1992 were depleted. In accordance with legislation, each month since that time, assets have been notionally advanced from Post-August 1992 period operations to Pre-September 1992 period operations to facilitate the segregation of accounting for the ongoing requirements relating to the Pre-September 1992 period. A rate of interest equal to the assumed rate of return on invested assets is used to charge interest on amounts advanced. Interest on amounts advanced is a component of the total unfunded liability related to Pre-September 1992 period operations.

On November 15, 2007, the Province and The Alberta Teachers' Association announced a Memorandum of Agreement that would provide, subject to legislation, for the Province to assume full responsibility effective September 1, 2009 for the unfunded liability in respect to service earned prior to September 1992 and to pay the total additional contributions relating to the unfunded liability for the period September 1, 2007 to August 31, 2009. In its Consolidated Financial Statements dated March 31, 2008, the Province disclosed that it had assumed responsibility for the full amount of this unfunded liability as at March 31, 2008. Accordingly, these financial statements and notes include transactions relating to the Post-August 1992 period and to the Private School Teachers' Pension Plan.

In all other respects, the description of the Plans as presented in Note 2, except Note 2b) Funding, remains unchanged.

NOTE 2 DESCRIPTION OF THE PENSION PLANS

a) General

The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

b) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations (Note 12).

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 per cent cost-of-living adjustment for service earned after 1992, as described in Note 2(h), is funded entirely by the teachers.

The unfunded liability and funding of benefits earned for service prior to September 1, 1992 has been assumed and is guaranteed by the Province.

Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

c) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

d) Disability Benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

e) Termination Benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

NOTE 2 DESCRIPTION OF THE PENSION PLANS (CONTINUED)

f) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

g) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

h) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 per cent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 per cent of the increase in the Alberta Consumer Price Index.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with Canadian generally accepted accounting principles and present the aggregate financial position of the Plans. The statements disclose the net assets available to meet future benefit payments, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year.

b) Investments

Investments are recorded as of the trade date and are stated at fair value. The methods used to determine year-end fair value are explained in the following paragraphs.

- Money-market securities are recorded at cost which approximates fair value.
- The fair value of publicly traded securities is based on market prices quoted by independent suppliers of securities related data.
- The fair value of non-publicly traded equity investments reflects cash outlays adjusted by periodic third party valuations and fees charged by general partners.
- The fair value of real estate and oil and gas properties not publicly traded is based on estimates as determined by management in conjunction with industry specialists.

Premiums and discounts arising on acquisitions are amortized using the effective interest rate method and included in investment earnings. Changes in fair value subsequent to acquisition are included in investment earnings (Note 9).

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

c) Foreign Exchange

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year-end, the fair value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Gains or losses resulting from exchange differences are included in the determination of the change in fair value of investments.

d) Derivative Financial Instruments

Derivative financial instruments are valued based on quoted market prices. Gains or losses on these instruments are recognized with changes in market value, and are included in the determination of current year change in fair value of investments.

e) Capital Assets

Capital assets are recorded at cost and amortized over their estimated useful lives. Amortization is calculated using the straight-line method at the following annual rates:

Furniture and equipment	10-25%
Computer hardware and software	20-33.3%

Software under development is not amortized until implemented.

f) Measurement Uncertainty

The preparation of financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans' accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

NOTE 4 INVESTMENTS

	2008 Fair Value	2008 Cost	2007 Fair Value	2007 Cost
	(in thousands)			
Fixed Income and Cash				
Cash	$ 65,776	$ 65,776	$ 67,285	$ 67,285
Money-market securities	148,404	148,404	145,189	145,189
Bonds and debentures	563,507	552,032	501,727	501,034
	777,687	766,212	714,201	713,508
Equities				
Publicly traded equities				
Canadian	1,248,455	979,184	1,246,221	891,217
Global	2,031,072	2,148,831	2,283,133	2,122,403
Non-publicly traded equities	120,602	115,984	53,807	52,461
	3,400,129	3,243,999	3,583,161	3,066,081
	$ 4,177,816	$ 4,010,211	$ 4,297,362	$ 3,779,589

a) Derivative Contracts

Derivative Contracts are financial contracts, the value of which is derived from the value of underlying assets, indices, interest rates or currency rates.

- Foreign currency forwards are contractual either to buy or sell specified amounts of foreign currencies at predetermined future dates and exchange rates;
- Credit default swaps allow counterparties to buy and sell protection on credit risk inherent in a bond;
- Interest rate swaps allow parties to exchange fixed and floating interest rate cash flows based on notional amounts; and,
- Futures contracts are agreements to receive or pay cash on settlement dates based on changes in the levels of specified indices.

The maturities, notional amounts and the net fair values of the Plans' derivative contracts are as follows:

	2008					2007	
	Terms of Maturity (%)			(in thousands of dollars)			
	Within 1 Year	1 to 3 Years	Over 3 Years	Notional Amount	Net Fair Value	Notional Amount	Net Fair Value
Foreign currency forwards	100	-	-	742,645	(3,501)	107,141	(497)
Credit default swaps	15	-	85	17,395	381	-	-
Interest rate swaps	-	-	100	34,945	(43)	-	-
Fixed income futures	100	-	-	55,772	-	-	-

b) Interest Rate Risk

Interest rate risk relates to the impact of interest rate changes on the Plans' cash flows and financial position. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 2008, a 1% increase in nominal interest rates would result in a decline in the fair value of Fixed Income investments of 6.3% (2007: 4.6%).

Based on fair values at August 31, 2008, Fixed Income investments have the following average effective yields and term structures:

(in thousands of dollars)

	2008					2007	
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Money-market securities	148,404	-	-	148,404	3.04%	145,189	4.87%
Bonds and debentures	27,783	200,582	335,142	563,507	5.47%	501,727	4.97%

c) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counterparties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 2008.

NOTE 4 INVESTMENTS (CONTINUED)

c) Currency Risk

Currency risk arises from the Plans' holding of investments that are denominated in foreign currencies. Currency exposure may be managed using derivative contracts, primarily currency forwards. The Plans' foreign currency exposure is as follows:

	(in thousands)			
	2008			2007
	Foreign Currency Exposure	Currency Derivatives	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States	$ 1,103,154	$ (94,343)	$ 1,008,811	$ 1,062,446
Euro	412,125	(8,886)	403,239	429,406
Japan	160,158	(18,092)	142,066	208,850
United Kingdom	178,599	(57,491)	121,108	199,442
Switzerland	100,291	21,013	121,304	129,794
Norway	36,414	27,567	63,981	30,360
Other	181,588	1,698	183,286	201,546
	$ 2,172,329	$ (128,534)	$ 2,043,795	$ 2,261,844

NOTE 5 RECEIVABLES

	(in thousands)	
	2008	2007
Accrued income	$ 10,004	$ 12,050
Contributions - teachers	9,031	13,701
Contributions receivable from the Province	7,141	-
Other	181	393
	$ 26,357	$ 26,144

NOTE 6 LOAN RECEIVABLE FROM THE PROVINCE

During the year, the Province assumed responsibility for the full amount of the unfunded liability relating to Pre-September 1992 period operations including the interest costs relating to financing these operations since the assets relating to the Pre-September 1992 period were depleted in 2003. Details of these advance transactions for the year ended August 31, 2008 appear below:

	(in thousands) 2008
Advances assumed by the Province	$ 724,174
Contributions relating to Pre-September 1992 period	
Teachers	(25)
The Province	(229,944)
Employers	(60)
	(230,029)
Benefit payments relating to Pre-September 1992 period	
Pension benefits	383,838
Termination benefits	2,395
Transfers to other plans	3,391
	389,624
Current year Pre-September 1992 period operations	159,595
Interest on advances	60,330
	$ 944,099

NOTE 7 CAPITAL ASSETS

	2008			2007
(in thousands)	Cost	Accumulated Amortization	Net	Net
Furniture and equipment	$ 422	$ 385	$ 37	$ 33
Computer hardware and software	4,646	4,323	323	480
	$ 5,068	$ 4,708	$ 360	$ 513

NOTE 8 ACCOUNTS PAYABLE

	(in thousands) 2008	(in thousands) 2007
Tax withholdings	$ 6,271	$ 6,093
Contributions due to the Province	-	7,310
Investment transactions	2,158	2,896
Miscellaneous	4,493	1,557
	$ 12,922	$ 17,856

NOTE 9 INVESTMENT (LOSSES) EARNINGS

	(in thousands) 2008	(in thousands) 2007
Interest and dividend income		
Cash and money-market securities	$ 7,332	$ 6,458
Bonds and debentures	21,637	23,349
Publicly traded equities		
Canadian	27,684	24,626
Global	70,115	55,362
Non-publicly traded equities	4,520	561
	131,288	110,356
Realized net gain on disposal of investments	9,479	228,118
Unrealized net gain (loss) on investments	(350,167)	101,795
	$ (209,400)	$ 440,269

NOTE 10 CONTRIBUTIONS

	(in thousands) 2008	(in thousands) 2007
Teachers		
Current service	$ 167,542	$ 159,834
Current service additional 10% COLA	10,899	10,504
Post-August 1992 deficiency	37,608	33,196
Pre-September 1992 unfunded liability (Note 6)	-	74,981
	216,049	278,515
The Province		
Current service	167,849	158,667
Post-August 1992 deficiency	35,664	31,039
Pre-September 1992 unfunded liability (Note 6)	-	154,035
	203,513	343,741
Employers		
Current service	736	674
Post-August 1992 deficiency	9	11
Pre-September 1992 unfunded liability (Note 6)	-	52
	745	737
Past services purchases	3,772	3,644
Transfers from other plans	10,051	5,766
	$ 434,130	$ 632,403

NOTE 11 ADMINISTRATIVE EXPENSES

	(in thousands)		
	2008		2007
	Budget	Actual	Actual
Investment management	$ 13,306	$ 11,164	$ 11,674
Salaries and benefits (Note 14)	4,377	3,952	3,595
Custodial and banking	1,041	1,027	1,020
External professional services	1,132	942	663
Premises and equipment	620	610	626
Communications	673	592	536
Board and Investment Committee	182	153	62
Audit	62	70	60
Other	32	30	62
	$ 21,425	$ 18,540	$ 18,298

NOTE 12 OBLIGATIONS FOR BENEFITS

a) Valuations and Assumptions

Actuarial valuations of the Teachers' Pension Plan for the Post-August 1992 period and for the Private School Teachers' Pension Plan were done as at August 31, 2008. Extrapolations for the Plans were prepared for reporting purposes as at August 31, 2007. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations and extrapolations are based on management's best estimate of future events.

The major long-term economic assumptions used in the 2008 actuarial valuations and the 2007 extrapolations are:

	2008	2007
Rate of return on invested assets	7.25%	7.25%
Rate of inflation	3.00%	3.00%
Real wage increases	1.00%	1.00%

Future experience will differ from those assumptions. Any differences between the assumptions and future experience will emerge as gains or losses in future actuarial valuations.

NOTE 12 OBLIGATIONS FOR BENEFITS (CONTINUED)

b) Sensitivity of Changes in Major Assumptions

As at August 31, 2008, a 0.50% decrease in the rate of return on invested assets and in the real rate of return under the Post-August 1992 period of the Teachers' Pension Plan, holding all other assumptions constant, would:

i) increase current service costs by 1.50% of total teacher salaries,

ii) increase the additional contributions for the deficiency attributable to service credited after August 1992 by 1.60% of total teacher salaries, and

iii) increase the accrued pension benefits by approximately $517 million.

c) Results Based on Valuations

The valuation for the Post-August 1992 period of the Teachers' Pension Plan as at August 31, 2008 determined a deficiency of $1.183 billion.

The valuation for the Private School Teachers' Pension Plan to August 31, 2008 determined a surplus of $1.133 million.

(in thousands)

	2008			2007		
	Teachers' Pension Plan	Private Teachers'	Total	Teachers' Pension Plan	Private Teachers'	Total
Net assets at beginning of year	$ 4,275,056	$ 32,860	$ 4,307,916	$ 4,264,356	$ 29,379	$ 4,293,735
Advances assumed by the Province	724,174	-	724,174	-	-	-
	4,999,230	32,860	5,032,090	4,264,356	29,379	4,293,735
Net contributions	402,008	936	402,944	374,949	1,375	376,324
Benefits	(128,757)	(1,274)	(130,031)	(103,957)	(1,193)	(105,150)
Investment earnings	(207,790)	(1,610)	(209,400)	436,830	3,439	440,269
Administrative expenses	(18,399)	(141)	(18,540)	(18,158)	(140)	(18,298)
Net assets	5,046,292	30,771	5,077,063	4,954,020	32,860	4,986,880
Interest on advances	60,330	-	60,330	45,209	-	45,209
	5,106,622	30,771	5,137,393	4,999,229	32,860	5,032,089
Actuarial value of accrued pension benefits	(6,290,000)	(31,904)	(6,321,904)	(5,418,059)	(30,305)	(5,448,364)
(Deficiency)/Surplus	$ (1,183,378)	$ (1,133)	$ (1,184,511)	$ (418,830)	$ 2,555	$ (416,275)

NOTE 13 INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Investment returns and related benchmark returns by Plan for the year ended August 31 are as follows:

	2008		2007	
	Investment Return	Benchmark Return	Investment Return	Benchmark Return
Teachers' Pension Plan - Post -August 1992 Period	-2.8%	-2.7%	11.3%	10.9%
Private School Teachers' Pension Plan	-4.9%	-4.7%	11.7%	11.3%

Benchmark returns are weighted averages of certain market index returns based on the policy asset mix of each Plan.

NOTE 14 REMUNERATION AND COMPENSATION

a) Board Member Remuneration

The Board Chair received remuneration of $11,350 (2007: nil). One Board member received remuneration of $21,400 (2007: $11,700) and another Board member received remuneration of $20,200 (2007: $4,500). Three Board members, who are employed by the Government of Alberta or by an employer participating in the Plans, are not eligible for remuneration.

b) Compensation

The compensation table provides full disclosure of salary, annual incentive payments, value of the Supplemental Employee Pension Plan (SEPP) benefits and all other compensation earned for years ended August 31, 2008, 2007 and 2006 by the Chief Executive Officer, Chief Investment Officer and the three other most highly compensated senior staff. The Board's advisor for compensation purposes is Lim HR Compensation Consulting Inc.

NOTE 14 REMUNERATION AND COMPENSATION (CONTINUED)

b) Compensation (continued)

Name and Principal Position	Year	Salary	Annual Incentive Plan[1]	SEPP[5]	All Other Compensation[2]	Total Compensation
Emilian Groch	2008	$ 225,000	$ 57,300	$ 28,800	$ 33,700	$ 344,800
Chief Executive	2007	212,000	56,400	25,000	30,900	324,300
Officer	2006	200,000	59,100	98,900[6]	29,200	387,200
Ken Bancroft	2008	207,000	33,300	14,100	22,100	276,500
Chief Investment	2007	195,000	37,800	16,000	26,700	275,500
Officer	2006	184,000	57,900	114,400[6]	25,500	381,800
Derek Brodersen	2008	183,900	1,800	16,300	21,800	223,800
Portfolio Manager,	2007	176,000	5,200	19,400	20,800	221,400
Equities	2006	165,900	89,900	60,100[6]	19,300	335,200
Andrejs Elson	2008	132,300	32,200	5,300	22,900	192,700
Portfolio Manager,	2007	104,200[4]	8,400	2,800	19,800	135,200
Fixed Income	2006	-	-	-	-	-
Albert Copeland	2008	133,300	19,100	4,700	22,900	180,000
Director,	2007	124,100	18,200	7,400	36,200[3]	185,900
Information &	2006	116,300	16,000	11,200[6]	30,400[3]	173,900
Technology Services						

(1) Management is eligible to receive annual incentive payments based on the achievement of pre-set corporate objectives and investment targets. Incentive payments in relation to investment targets are based on a combination of total fund and portfolio performance targets, measured in value added above benchmarks. Performance versus benchmark is measured over five-year and one-year periods.

(2) All Other Compensation includes vacation payouts and the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension (excluding SEPP), health care, dental coverage, vision coverage, group life insurance, long-term disability plan, professional memberships, and car allowances.

(3) All Other Compensation includes $14,300 for vacation payout (2006: $9,800).

(4) The position was vacant for two months during the year.

(5) Management is eligible to participate in the Local Authorities Pension Plan (LAPP). This plan provides for a pension of 1.4% for each year of pensionable service based on the average salary of the highest five consecutive years up to the Year's Maximum Pensionable Earnings under the Canada Pension Plan and 2.0% on the excess. Benefits under this plan are capped by pensionable salary reached at the maximum pension benefit limit allowed under the federal *Income Tax Act*.

Where earnings are in excess of this capped pensionable salary, a non-registered, unfunded SEPP provides for a pension equal to the pension formula under the LAPP, with no cap applied to pensionable salary, less the initial pension provided under the LAPP. Pensionable salary under the SEPP includes 50% of the annual target-level bonus paid.

The present value of the accrued benefits of the SEPP is estimated based on the projected benefit method prorated on service, incorporating the same assumptions used for the Plans (Note 12a), and represent entitlements that may change over time. In particular, the present value is based on benefit amounts that have been projected for salary increases to retirement and as of August 31, 2008 the amount, recorded in accounts payable, is $583,727 (2007: $470,576). The present value of the accrued benefits, based on the accrued pensionable salary earned to August 31, 2008, that would be paid if all members left employment is $420,860 (2007: $319,949).

Pensions under the SEPP will be paid when they come due. Accordingly, no pre-funding occurs. SEPP financing costs are included in pension expense.

(6) The SEPP was effective September 1, 2005 and replaced an existing supplementary defined contribution plan retroactive to September 1, 1999. 2006 amounts relate to the 2005/06 year and the prior six years.

NOTE 15 IMPACT OF MARKET DECLINE

Subsequent to August 31, 2008, global investment markets suffered a severe downturn. For the two-month period ended October 31, 2008, the return for the Post-August 1992 period of the Teachers' Pension Plan was negative 14.5%. For the same period, the return for the Private School Teachers' Pension Plan was negative 18.6%. To the extent that investments of the Plans may not recover these market-related decreases during the remaining ten months of the 2008-09 fiscal year, investment losses recognized by the actuarial valuations of the Plans as at August 31, 2009 will result in new deficiencies that will be amortized through additional funding contributions over a 15-year period.

NOTE 16 COMPARATIVE FIGURES

Comparative figures have been reclassified, where necessary, to conform to the 2008 presentation.

NOTE 17 BUDGET INFORMATION

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 11).

Unaudited Information

Statement of Remissions, Compromises and Write-offs

For the year ended March 31, 2009

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all remissions, compromises and write-offs made or approved during the fiscal period.

	(in thousands)
Department Accounts Receivable	$ 1
Total write-offs	$ 1
Total remissions, compromises and write-offs (a)	$ 1

(a) no remission or compromise expenses were incurred.

Alphabetical List of Entities' Financial Statements in Ministry 2008/2009 Annual Reports

Entities Included in the Consolidated Government Reporting Entity

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Access to the Future Fund	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund	Finance and Enterprise
Alberta Capital Finance Authority	Finance and Enterprise
Alberta Energy and Utilities Board[1]	Energy
Alberta Enterprise Corporation[2]	Advanced Education and Technology
Alberta Foundation for the Arts	Culture and Community Spirit
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance and Enterprise
Alberta Heritage Savings Trust Fund	Finance and Enterprise
Alberta Heritage Scholarship Fund	Finance and Enterprise
Alberta Heritage Science and Engineering Research Endowment Fund	Finance and Enterprise
Alberta Historical Resources Foundation	Culture and Community Spirit
Alberta Insurance Council	Finance and Enterprise
Alberta Investment Management Corporation[3]	Finance and Enterprise
Alberta Livestock and Meat Agency[4]	Agriculture and Rural Development
Alberta Local Authorities Pension Plan Corporation[3]	Finance and Enterprise
Alberta Pensions Administration Corporation	Finance and Enterprise
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance and Enterprise
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance and Enterprise
Alberta Social Housing Corporation	Housing and Urban Affairs
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks and Recreation
Alberta Treasury Branches	Finance and Enterprise
Alberta Utilities Commission[1]	Energy
ATB Insurance Advisors Inc.	Finance and Enterprise
ATB Investment Management Inc.	Finance and Enterprise
ATB Investment Services Inc.	Finance and Enterprise

Entities Included in the Consolidated Government Reporting Entity

(continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Child and Family Services Authorities:	Children and Youth Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Métis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Climate Change and Emissions Management Fund[5]	Environment
Credit Union Deposit Guarantee Corporation	Finance and Enterprise
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Rural Development	Agriculture and Rural Development
Department of Children and Youth Services	Children and Youth Services
Department of Culture and Community Spirit	Culture and Community Spirit
Department of Education	Education
Department of Energy	Energy
Department of Environment	Environment
Department of Finance	Finance and Enterprise

Entities Included in the Consolidated Government Reporting Entity

(continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Department of Health and Wellness	Health and Wellness
Department of Housing and Urban Affairs	Housing and Urban Affairs
Department of Municipal Affairs	Municipal Affairs
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks and Recreation	Tourism, Parks and Recreation
Energy Resources Conservation Board[1]	Energy
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance and Enterprise
Government House Foundation	Culture and Community Spirit
Historic Resources Fund	Culture and Community Spirit
Human Rights, Citizenship and Multiculturalism Education Fund	Culture and Community Spirit
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Aboriginal Relations[6]	Aboriginal Relations
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Rural Development	Agriculture and Rural Development
Ministry of Children and Youth Services	Children and Youth Services
Ministry of Culture and Community Spirit	Culture and Community Spirit
Ministry of Education	Education
Ministry of Employment and Immigration[6]	Employment and Immigration
Ministry of Energy	Energy
Ministry of Environment	Environment
Ministry of Executive Council[6]	Executive Council
Ministry of Finance and Enterprise	Finance and Enterprise
Ministry of Health and Wellness	Health and Wellness
Ministry of Housing and Urban Affairs	Housing and Urban Affairs
Ministry of Infrastructure[6]	Infrastructure
Ministry of International and Intergovernmental Relations[6]	International and Intergovernmental Relations
Ministry of Justice[6]	Justice
Ministry of Municipal Affairs	Municipal Affairs
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta[6]	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks and Recreation	Tourism, Parks and Recreation
Ministry of Transportation[6]	Transportation

Entities Included in the Consolidated Government Reporting Entity

(continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Ministry of the Treasury Board[6]	Treasury Board
N.A. Properties (1994) Ltd.	Finance and Enterprise
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Provincial Judges and Masters in Chambers Reserve Fund	Finance and Enterprise
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	

Entities Included in the Consolidated Government Reporting Entity

(continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
School Boards and Charter Schools: (continued)	Education (continued)
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	
Edmonton School District No. 7	
Elk Island Catholic Separate Regional Division No. 41	
Elk Island Public Schools Regional Division No. 14	
Evergreen Catholic Separate Regional Division No. 2	
FFCA Charter School Society	
Foothills School Division No. 38	
Fort McMurray Roman Catholic Separate School District No. 32	
Fort McMurray Public School District No. 2833	
Fort Vermilion School Division No. 52	
Golden Hills School Division No. 75	
Grande Prairie School District No. 2357	
Grande Prairie Roman Catholic Separate School District No. 28	
Grande Yellowhead Regional Division No. 35	
Grasslands Regional Division No. 6	
Greater North Central Francophone Education Region No. 2	
Greater Southern Public Francophone Education Region No. 4	
Greater Southern Separate Catholic Francophone Education Region No. 4	
Greater St. Albert Catholic Regional Division No. 29	
High Prairie School Division No. 48	
Holy Family Catholic Regional Division No. 37	
Holy Spirit Roman Catholic Separate Regional Division No. 4	
Horizon School Division No. 67	
Lakeland Roman Catholic Separate School District No. 150	
Lethbridge School District No. 51	
Living Waters Catholic Regional Division No. 42	
Livingstone Range School Division No. 68	

Entities Included in the Consolidated Government Reporting Entity

(continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
School Boards and Charter Schools: (continued)	Education (continued)
Medicine Hat Catholic Separate Regional Division No. 20	
Medicine Hat School District No. 76	
Moberly Hall School Society	
Mother Earth's Children's Charter School Society	
New Horizons Charter School Society	
Northern Gateway Regional Division No. 10	
Northern Lights School Division No. 69	
Northland School Division No. 61	
Northwest Francophone Education Region No. 1	
Palliser Regional Division No. 26	
Parkland School Division No. 70	
Peace River School Division No. 10	
Peace Wapiti School Division No. 76	
Pembina Hills Regional Division No. 7	
Prairie Land School Division No. 25	
Prairie Rose School Division No. 8	
Red Deer Catholic Regional Division No. 39	
Red Deer Public School District No. 104	
Rocky View School Division No. 41	
St. Albert Protestant Separate School District No. 6	
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance and Enterprise
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	

Entities Included in the Consolidated Government Reporting Entity (continued)

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Culture and Community Spirit

Entities Not Included in the Consolidated Government Reporting Entity

Fund or Agency	**Ministry Annual Report**
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Finance and Enterprise
Long-Term Disability Income Continuance Plan - Bargaining Unit	Treasury Board
Long-Term Disability Income Continuance Plan - Management, Opted-out and Excluded	Treasury Board
Management Employees Pension Plan	Finance and Enterprise
Provincial Judges and Masters in Chambers Pension Plan	Finance and Enterprise
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance and Enterprise
Public Service Management (Closed Membership) Pension Plan	Finance and Enterprise
Public Service Pension Plan	Finance and Enterprise
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Finance and Enterprise
Supplementary Retirement Plan for Public Service Managers	Finance and Enterprise
Workers' Compensation Board	Employment and Immigration

Footnotes

[1] Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

[2] The *Alberta Enterprise Corporation Act* was proclaimed and came into force on December 5, 2008.

[3] Began operations July 1, 2008.

[4] Incorporated on January 29, 2009.

[5] Began operations July 1, 2007.

[6] Ministry includes only the departments so separate financial statements are not necessary.

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